

# *14th Annual Child Support Training Conference*

*San Francisco Airport Marriott  
September 28 to October 1, 2010*



*For Child Support Commissioners, Family Law Facilitators,  
Title IV-D Administrative and Accounting Staff,  
Paralegals, and Court Clerks*



ADMINISTRATIVE OFFICE  
OF THE COURTS

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CENTER FOR FAMILIES, CHILDREN  
& THE COURTS

# **TAB I**

## **Best Practices/Effective Management of the Court's Child Support Program: Simultaneous GC Calculations, New Calendaring Technology, Elkins Family Law Task Force Update, and Gang Awareness in Child Support Hearings**

**Hon. Norma Castellanos-Perez,  
Mr. Thomas E. McCool, Hon. Louise Bayles-  
Fightmaster, and Mr. Michael Walker**

# **TAB I**

## **Best Practices: Simultaneous GC Calculations**

**Hon. Norma Castellanos-Perez**

A Court's Perspective on Dueling Child Support Calculations  
Commissioner Castellanos-Perez, Tulare County Superior Court

Over the last thirteen years this court has become accustomed to the concept of dueling child support calculations. It is a somewhat labor intensive process but one which serves the best interest of all the children to be supported by a given obligor. By having the dueling child support calculations done the court is able to assure that there is a fair distribution of the child support payments to be made by an obligor to multiple sibling groups s/he may be responsible to support in our community.

The result may not be a true even split of the monies as the numerous factors considered in a child support calculation may never be the same in the two (or more) cases being dueled. However, dueling child support calculation allows all of the obligor's cases to be adjudicated and set at one time. When looking at the current statewide system it seems that this concept of dueling child support calculations can and should be extended beyond county lines.

In the past this court has been asked to grant a modification of its orders due to a new order for child support entered in another county for another family unit for whom the obligor is responsible. Many times the newer order will be a larger support amount than the current local order. This happens if the local order is older or there is a greater share of custody in the local order.

Recently this court has had occasion to participate in two separate cases where the obligor(s) had motion to modify pending in two counties. With a bit of cooperation between the local child support agencies and the two courts it was arranged that the obligor would be present in one of the two jurisdictions and that the motions would be calendared in each jurisdiction on the same date and time.

On the first occasion the obligor was present in the courtroom of our neighboring county of Kings along with all the other material parties. Our local support agency and this court called in to that courtroom and both agencies were represented by counsel and each participated in the dueling of the support calculations. Given the use of statewide calculator each agency could see the work of the other. Each was able to ask questions and each judicial officer was able to determine any questions regarding discretionary credits/add-ons in their respective case. The total time spent on these two simultaneous hearings was less than 20 minutes.

The second case handled this way involved a Notice Motion for Modification calendared in Merced County and a second NOM scheduled in Tulare County. The Tulare case was originally scheduled prior to the Merced case and father had arranged a court call appearance for the Merced matter. Again through cooperation of the commissioners and LCSA attorneys both matters were scheduled to be heard according to the Merced calendar. The obligor appeared in the Tulare court and mother appeared in Merced. This matter actually took two separate proceedings to conclude as mother had requested child care add on and was granted a continuance by the Merced court to provide evidence

of these expenses. At each proceeding both parties were allowed to make comments and ask questions, each judicial officer made inquiries as did the representatives of the LCSA. Dueling calculations were done and the courts entered new child support orders which reflected the obligation to each family unit for whom the obligor was responsible. The obligor appeared to be satisfied with the outcome and each mother had been heard as to her issues. The total court time spent was less than 45 minutes, for the two proceedings.

Through the cooperation of the LCSA and the Courts guideline child support was set in each case on the same date and the obligor did not have to travel from county to county to accomplish a fair distribution of his support obligations. The LSCA resolved and obtained child support orders which were fair for each respective family served. The Court accomplished its goal of providing access and timely adjudication of matters as well as entering orders which would be sustainable by the obligor.

Questions/Notes

# **TAB I**

## **Best Practices: New Calendaring Technology**

**Mr. Thomas E. McCool**

[Calendar](#)
[Calendar Search](#)
[Reports](#)
[Management](#)
[Logoff](#)

Consolidated Calendar System > [Calendar](#)

October 2009

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

November 2009

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

December 2009

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

January 2010

M	T	W	T	F

Department All

Orange County

Department: All
Detail: Select...
Default

Back 1 Month

April 2010

Ahead 1 Month

Monday	Tuesday	Wednesday	Thursday	Friday
			0/45 0/15 04/01/2010 0/15 0/45	0/45 0/15 04/02/2010 0/9 0/24
1/45 0/15 04/05/2010 0/15 0/45	0/45 0/15 04/06/2010 0/15 0/45	1/15 0/0 04/07/2010 0/75 0/75	0/45 0/15 04/08/2010 0/15 0/45	0/45 0/15 04/09/2010 0/9 0/24
0/45 0/15 04/12/2010 0/15 0/45	0/45 0/15 04/13/2010 0/15 0/45	1/15 0/0 04/14/2010 0/75 0/75	0/45 0/15 04/15/2010 0/15 0/45	0/45 0/15 04/16/2010 0/9 0/24
0/45 0/15 04/19/2010 0/15 0/45	0/45 0/15 04/20/2010 0/15 0/45	0/0 0/0 04/21/2010 0/0 0/0	0/45 0/15 04/22/2010 0/15 0/45	0/45 0/15 04/23/2010 0/9 0/24
0/45 0/15 04/26/2010 0/15 0/45	0/45 0/15 04/27/2010 0/15 0/45	1/15 0/0 04/28/2010 0/75 0/75	0/45 0/15 04/29/2010 0/15 0/45	0/45 0/15 04/30/2010 0/9 0/24

# Consolidated Calendar System

Orange County  
Department of Child Support Services

# Field Descriptions

Calendar   Calendar Search   Reports   Management   Logoff

Consolidated Calendar System > Calendar

October 2009

M	T	W	T	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

November 2009

M	T	W	T	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30				

December 2009

M	T	W	T	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

January 2010

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Department L51

Orange County

Back 1 Month

October 2009

Ahead 1 Month

Monday   Tuesday   Wednesday   Thursday   Friday

12/15 10/05/2009 2/5	9/15 10/06/2009 3/5	5/5 10/07/2009 22/25	8/15 10/01/2009 1/5	14/14 10/02/2009 5/5
0/0 10/12/2009 0/0	8/15 10/13/2009 2/3	1/1 10/14/2009 37/25	15/15 10/15/2009 1/3	10/8 10/16/2009 2/5
17/15 10/19/2009 2/5	13/15 10/20/2009 1/5	0/0 10/21/2009 0/0	2/2 10/22/2009 2/5	9/8 10/23/2009 1/5
22/15 10/26/2009 1/5	4/4 10/27/2009 6/5	3/3 10/28/2009 0/0	0/0 10/29/2009 0/0	1/1 10/30/2009 0/0

1

2

3

4

5

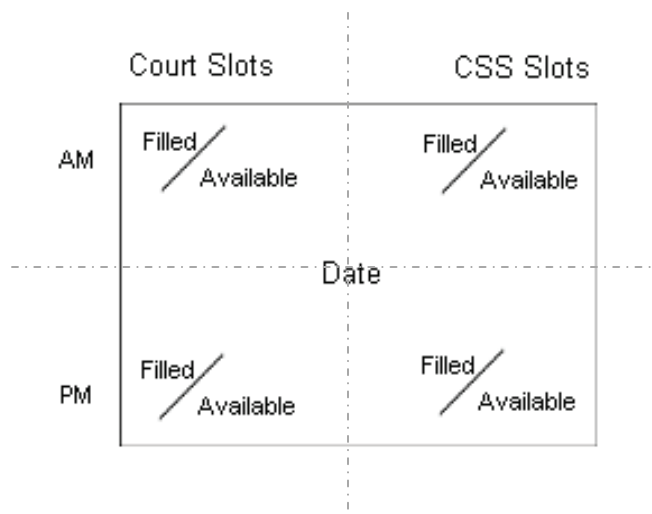
6

7

#	Field Name	Description
1	Department	Select which Superior Court Department you will work with. <b>Note:</b> When 'ALL' is selected, you will be unable to drill on any specific date. You must first select a specific department.
2	Detail	Select either AM or PM
3	Default	Change the default calendar screen that appears as the main screen.
4	Back 1 Month	Go back one calendar month.
5	Month/Year	Displays current month or selected month.
6	Ahead 1 Month	Go forward one calendar month.
7	Interactive 5 Month Calendar View	The left side of the page will display the current month plus the four consecutive future months. Click on a future month if you want to schedule a court hearing within those months. Use the 'Ahead 1 Month' button if you want to view any month beyond the 5 months.



## What the Fractions Mean



The fractions

- in each corner indicate the number of slots filled vs. available.
- on the left indicate the slots available to Superior Court for calendaring.
- on the right indicate the slots available to CSS for calendaring.
- on the top row indicate the AM slots.
- on the bottom row of fractions indicates the PM slots.

## What the Colors Mean

The various colors on the calendar represent something specific:

Green	=	Available Slots	Slots available for calendaring.
Black	=	Filled Slots	All available slots have been filled.
Purple	=	Light Set	Number of slots have been reduced.
Red	=	Blocked date/time	Slots can not be used.
Grey Fill	=	Holiday	

### ***Calendar Detail Screen –Superior Court Staff***

The Detail Screen displays the selected date and detail information. It also includes all relevant information on calendared cases.

### Superior Court View

<b>Calendar</b>	<b>Calendar Search</b>	<b>Logoff</b>
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Consolidated Calendar System > [Calendar](#) > [Schedule Calendar Slots](#)

<a href="#">Cancel</a>	<a href="#">Save</a>	<a href="#">Delete</a>	<a href="#">Add Slot</a>	<a href="#">Block/Un-Block Slot</a>	<a href="#">Block Date</a>	<a href="#">Light Set</a>	<a href="#">Print Preview</a>
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**Tuesday Feb 23, 2010**

**Department:** L54

**Detail:** PM

**Reason for Block Date/Light Set:**

<input checked="" type="checkbox"/>	Seq. No.	Reserved For	Court Order No	Respondent	CSE Case No	Tele phonic	Continuance Date	Detail	Dept.	Cont. Tele phonic	Is Related	Info	
<input type="checkbox"/>	<input type="text"/>	Court	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	Court	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	Court	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	Court	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	Court	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	CSS	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	CSS	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	CSS	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	CSS	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	
<input type="checkbox"/>	<input type="text"/>	CSS	<input type="text"/>	<input type="text"/>	<input type="text"/>	No	<input type="text"/>		PM	L54	No	No	

## Sub Menu Bar

The sub-menu bar displays the option available to a user.

**Note:** Buttons will appear ghosted if you do not have the appropriate security level to access that feature.

Calendar Calendar Search Logoff

Consolidated Calendar System > Calendar > Schedule Calendar Slots

Cancel Save Delete Add Slot Block/Un-Block Slot Block Date Light Set Transfer Print Preview

Thursday Sep 09, 2010 Reason for Block Date/Light Set:

Department: L51 Detail: PM

Go To Date: 9/9/2010


Name	Description
Cancel	Re-sets/erases all current information to the last time that 'Save' was selected.
Save	<p>Saves newly entered information. Screen will be updated in real time.</p> <ul style="list-style-type: none"><li><i>If multiple users are entering data on the same slot, the first user to save the information will have their data saved.</i></li><li><i>The other person's data will populate on the next line available.</i></li><li><i>If another slot is not available then user will receive the following message: 'No slots available on selected date. Please select another.'</i></li><li><i>If user has the security to add a slot, then they will receive the following message: 'No slots available on selected date. Do you wish to proceed?'</i></li></ul>
Delete	Will delete information within the selected slot. Slot will become available for scheduling. Must be used in conjunction with the check box.
Add Slot	Will add an additional slot, if all slots have been filled.
Block Slot	Will ghost fields and prevent slot from being used. Must be used in conjunction with the check box. Authorized users can block CSS or Court slot.
Un-block Slot	Will unblock slot and allow information to be entered. Must be used with the check box. Authorized users can un-block CSS or Court slot.
Block Date	Will block all unfilled slots for the selected Detail (AM or PM) . Reason for blocking must be provided in Reason field.
Light Set	Will reduce the number of available slots to the quantity determined by authorized user. Once set, the button will display 'un-light set'
Un-light Set	Will replace the number of slots that were originally available.
Transfer	Will transfer cases scheduled in one court room to another court room on the same date/time.
Print Preview	Will allow a user to print the information on the detail page.
Reason	Reason why a date/time was light-set or blocked.

## Detail Screen - Calendaring by Superior Court Staff

<input checked="" type="checkbox"/>	Seq. No.	Reserved For	Court Order No.	Respondent	CSE Case No.	Tele phonic	Continuance Date	Detail	Dept.	Is Related	Info
<input type="checkbox"/>		Court				No		PM	L54	No	
<input type="checkbox"/>		Court				No		PM	L54	No	
<input type="checkbox"/>		Court				No		PM	L54	No	
<input type="checkbox"/>		Court				No		PM	L54	No	

Field Name	Description
	This check box is used in conjunction with the Delete, Block/Unblock Slot button on the Sub Menu Bar
Seq No	Once the court cases have been assigned a sequence number by Superior Court, CSS users will add the sequence number. Then data can be sorted into sequential order.
Reserved For	Indicates if slot is reserved for Court use or CSS Use. Users can sort the data. Court cannot change who the slot is reserved for.
Court Order No.	CSS and Court users must enter Superior Court Case number. The Respondent and CSE Case No. field's auto populate as data is entered in this field.
Respondent	Automatically populates with the Respondent's last name, first name when court order number is selected.
CSE Case No.	Automatically populates with the CSE case number when court order number is selected.
Continuance Date	CSS and Court users must specify continuance date if case was continued to a future date. Users can manually enter date or use the Calendar Icon.
Detail	This field defaults to the current detail selected. Users can select a different detail within the drop down table. Select either AM or PM
Dept.	This field defaults to the current department. Users can select a different department within the drop down table.
Telephonic	The field defaults to 'no'. If a telephonic hearing has been approved, users must select the time of the telephonic hearing from the drop down table.
Related	The field defaults to 'no'. users must select 'yes' if there is a related Superior Court Case. CSS users must also select the Info Button to add information regarding the related Superior Court Case.
Info	Court users can view information within the fields. <ul style="list-style-type: none"> <li>The court caption</li> <li>Related cases</li> <li>Continuance Date history</li> </ul>

## **Search By Options**

Field Name	Description
Calendar Date (From / To)	The 'From' date will default to three month back from today's date. The 'To' date will default to six months forward from today's date.
Search By	User selects which method to search by: <ul style="list-style-type: none"><li>• Court Order Number</li><li>• CSE Case Number</li><li>• Respondents Last Name, First Name</li></ul>
Contains	User will type text; records that match the text will be displayed.
Search Results	Click on hyperlink to access the record.
Items per page	User can select how many records will display
	Click on printer icon to print search results or to export to Excel and sort data. <i>Note: The Court Caption and Related Cases information will also print.</i>

## **Sorting the Search Results**

The information within the columns can be sorted by clicking on the column header.

# **TAB I**

## **Best Practices: Elkins Family Law Task Force Update**

**Hon. Louise Bayles-Fightmaster**

***MATERIALS TO BE DISTRIBUTED***

# TAB I

## Best Practices: Gang Awareness in Child Support Hearings

Mr. Michael Walker

*BC MATERIALS TO BE DISTRIBUTED*

# **TAB J**

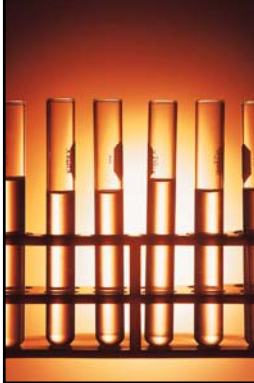
## **Science and Legal Issues in Parentage Testing**

**Dr. George Maha and Hon. Scott P. Harman**



# PARENTAGE: SCIENCE AND LAW

AB 1058  
Conference  
September, 2010  
Burlingame, CA



In the beginning...

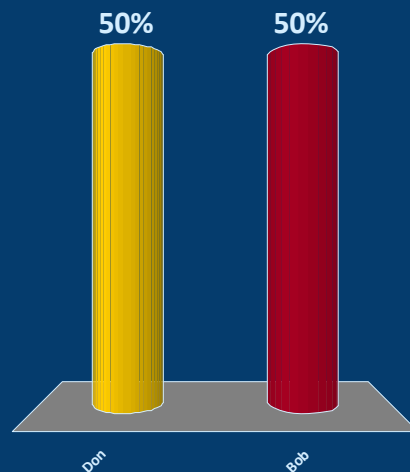


there were assumptions  
not presumptions.

Mary and Don are married and living together. Mary has an affair with Bob and gets pregnant and has Baby Roberta. Who is dad?

## Who is the legal dad?

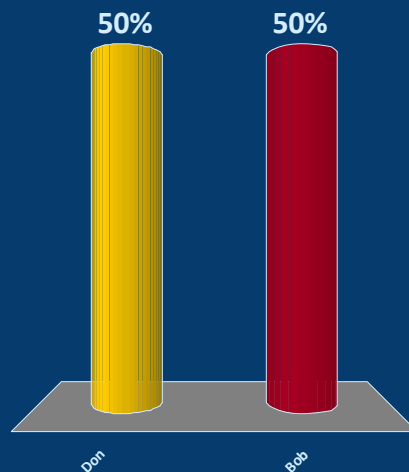
1. Don
2. Bob



One month after the birth Mary and Don separate and Mary moves in with Bob. Don wants nothing to do with Roberta. Bob does DNA testing which show he's bio-dad. Who's legal dad?

## Who is the legal dad?

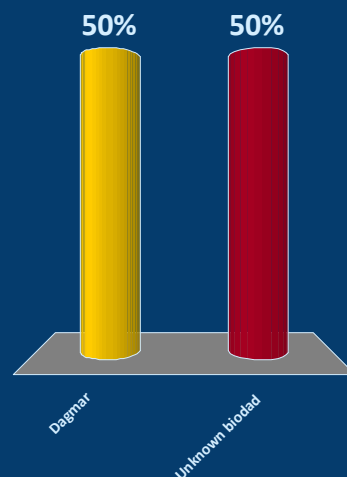
1. Don
2. Bob



Mandy and Dagmar are not married. Mary had a Baby Stephanie and, though Dagmar is not the bio dad, they both signed a POP declaration at the hospital. Who is dad?

## Who is dad?

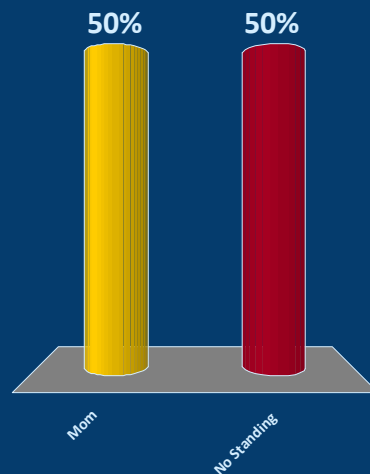
1. Dagmar
2. Unknown biodad



- Donna and Patty, domestic partners, conceive a child by artificial insemination. Donna is bio mom. They separate. A custody fight ensues. What is Patty's role?

## What is Patty's role?

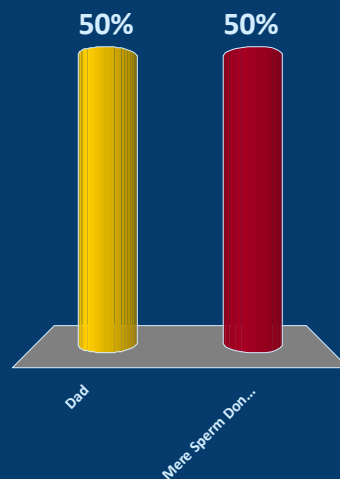
1. Mom
2. No Standing



- Instead of using artificial insemination, Patty and Donna had a friend, Matt, who made a “direct deposit.” What is Matt’s role?

## What is Matt’s role?

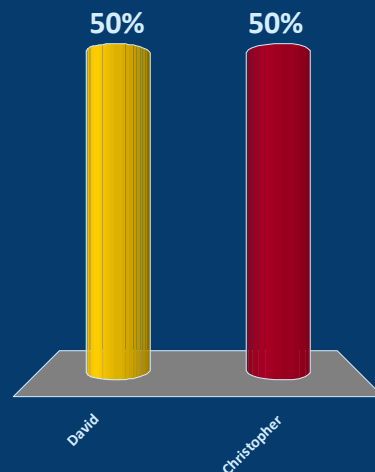
1. Dad
2. Mere Sperm Donor



Monica is the mom of Chris. She goes on Cal-Works and tells DCSS that David is dad. DCSS gets a judgment against David and he starts visiting Chris on alternate weekends. Monica dies in an accident. Christopher, her live in partner and Chris's bio-dad, files for custody when David shows up to take Chris. Christopher thought Chris was visiting maternal relatives when he was with David. Who is dad?

## Who is dad?

1. David
2. Christopher



## PATERNITY PRESUMPTIONS

### Marital Presumptions:

#### FC 7540- Conclusive Presumption

His presumed to be the father if he was neither impotent nor sterile and was cohabiting\* with W.\* at time of conception (*Dawn D v. Superior Court* (1998) 17 Cal. App.4<sup>th</sup> 932).



### Challenging the Marital Presumption

- Who may challenge the marital presumptions?
  - ▢ Husband by filing motion before child is age 2.  
(*Family Code 7541(b)*)
  - ▢ Wife by filing motion before age 2 AND bio-dad has filed affidavit acknowledging paternity.  
(*Family Code 7541(c)*)
  - ▢ "Husband" (presumed father w/ invalid marriage to mom) before child is age 2.  
(*Family Code 7541(b)*)
  - ▢ Child through guardian ad litem before age 2.  
(*Family Code 7541(b)*)



## More-Challenging the Marital

### Presumption

- Actual bio-dad cannot challenge the marital presumption if mother and husband stand together against him and the child has never resided with the bio-dad.
- DNA tests to rebut the marital presumption are permitted solely under Family Code 7541 and only the husband, the mother, the presumed father, or the child through G.A.L., have standing to file motion. *Rodney F. v. Karen M.* (1998) 61 Cal.App14th 223.

## Genetic Tests to Determine Paternity

FC 7551 – Order for Genetic Tests. Where paternity is a relevant fact, court can order genetic tests.

FC 7554 – Effects of Results If DNA tests show alleged F is not the bio-dad, court must find accordingly. If inconclusive, go to trial.

FC 7555 – Rebuttable Presumption. Paternity Index of 100 or more.

## Voluntary Declaration of Paternity

FC 7573- Parental Opportunity Program (POP)

- a) Before an unmarried M leaves the hospital, the hospital gives her and the man M says is the F a voluntary paternity decision. If signed, M and F get a copy.
- b) DCSS pays the hospital \$10 per declaration.



FC 7573- Effect of POP declaration same force and effect as a court judgment.

## Undoing the Voluntary Declaration of Paternity

Either parents may rescind the POP within 60 days of signing by filing a rescission with DCSS unless court orders for custody or support have been made. (FC 7575(a)) If signing parents is a minor, rescission OK within 60 days of majority/emancipation.

## Undoing the Voluntary Declaration of Paternity - *Continued*

- H.S v. Superior Court (2010)  
183 Cal. App. 4<sup>th</sup> 1502
  - POP signed by married woman is void (reversed on order for genetic testing).

## Undoing the Voluntary Declaration of Paternity - *Continued*

- Either person who signed the POP may petition the court to set aside the POP.
  - ❑ CCP 473 grounds (timelines start running from date a court makes custody or support orders based on POP form.
  - ❑ Fraud/Perjury (timelines?)
  - ❑ Equity-bring motion as soon as possible

## Presumptions - *Continued*

### Uniform Parentage Act Presumptions:

#### FC 7611 - Presumption of Paternity

- ❑ 7611(a) Man and M married and child born during marriage or within 300 days after marriage ends,
- ❑ 7611(b) Before child's birth, Man and M attempted to marry (marriage is or could be declared invalid) and child born during attempted marriage or within 300 days after marriage or cohabitation ends,
- ❑ 7611(c) After child's birth, Man and M attempted to marry (marriage is or could be declared invalid) and either he agreed to put his name on the birth certificate or he is obligated to pay support under a written promise or court order.

## Presumptions - *Continued*

### FC 7611(d) – Presumption of Paternity

\*\*\*\* Man receives child into his home and openly holds out child as his natural child (OR, if M prevented him from doing so) he promptly came forward and demonstrated full commitment to his parental responsibilities. (Adoption of Kelley S. (1992) 1 Cal.App.4<sup>th</sup> 816,849)



## Presumptions - *Continued*

- Biological, adjudicated father not necessarily presumed
- In re E. O. (2010) 182 Cal. App. 4<sup>th</sup> 722
  - Juvenile case
  - Judgment of Paternity in Family Law case basis for seeking presumed status in juvenile case

## Presumptions - *Continued*

- In re E. O. (cont.)
    - Ruling: In order to become presumed must fall within FC Section 7611
      - Judgment establishes financial obligation only
      - Presumed requires full commitment to paternal responsibilities—emotional, financial and otherwise
- Different result if 7611 finding in the Family Law action?

## UPA Presumptions - *Continued*

### FC 7612- Nature of Paternity Presumptions

- ❑ Except as provided in FC 7540 (Marital presumption), a presumption under FC 7611 is a rebuttable presumption affecting the burden of proof and may be rebutted **in an appropriate action** only by clear and convincing evidence.
- ❑ FC 7611 presumption is rebutted by a judgment finding another man as the father (but what about E.O.?).

## Rebutting the Presumption

- In re J.O. (9/9/09) 178 Cal. App. 4<sup>th</sup> 139
  - Juvenile case-cites Nicholas H. and Elisa B.
  - Rebutting presumption should be limited to cases where more than one person seeking to be presumed father (i.e. child should have two parents).
  - FC Section 7612 inapplicable where no other man seeking presumed status.

## Categories of Fathers in Dependency Cases

- Alleged... May be the father but no biological evidence or presumption.
- Biological... Paternity index of 100+ and not rebutted.
- Presumed... Qualified pursuant to one or more paternity presumptions.
- Natural... Sometimes the same as FC 7611 presumed and sometimes the same as biological.
- Adjudicated... There is a paternity judgment in existence, whether genetically accurate or not.

# **TAB K**

## **Enforcement**

**Hon. Adam Wertheimer and Ms. Susan Groves**





# SELECT ISSUES IN CONTEMPT

## WHAT IS THE NATURE OF A CONTEMPT ACTION?

- CIVIL?
- IT IS BROUGHT UNDER THE CCP
- QUASI CRIMINAL?
- THERE IS POSSIBLE JAIL TIME, BUT IT IS BROUGHT UNDER THE CCP AND FAMILY/IVD COURTS ARE NOT CRIMINAL DEPARTMENTS
- CRIMINAL?
- THERE IS PUNISHMENT, INCLUDING LOSS OF LIBERTY UPON CONVICTION

## CIVIL vs. CRIMINAL

- HICKS v. FEIOCK, 485 U.S.624, 108 S.C.T. 1423 (1988)
- ELECTION OF REMEDY AT OUTSET. RELIEF SOUGHT GOVERNS CHARACTER.
- CRIMINAL = UNCONDITIONAL SENTENCE OR NO PURGE. POSSIBLE LOSS OF LIBERTY. PUNATIVE.
- CIVIL = CONDITIONAL SENTENCE (I.E. PURGE BY SUBSEQUENT ACTS) OR NO POSSIBLE LOSS OF LIBERTY. REMEDIAL.

## CIVIL vs. CRIMINAL

- NO SUCH THING AS "QUASI-CRIMINAL".
- ALL CHILD SUPPORT CONTEMPTS SHOULD BE TREATED AS CRIMINAL. AGREE?
- SO WHAT?
  - CRIMINAL DUE PROCESS PROTECTIONS APPLY
  - RULES OF CRIMINAL PROCEDURE APPLY



## PROCEDURES COUNTY BY COUNTY

- DISCOVERY AND DISCOVERY MOTIONS.
  - PC 1054 & 1055 vs. CCP
- ARRAIGNMENT
- TYPICAL SAN DIEGO CONTEMPT:
  - ARRAIGNMENT
  - STATUS CONFERENCE: PLEA OR SET FOR TRIAL
  - TRIAL
- PC 1118 MOTION
  - CRIMINAL NON-SUIT
- TYPICAL PLEA AGREEMENT IN YOUR COUNTY?

## FAILURE TO APPEAR

- WHAT HAPPENS IN YOUR COUNTY IF CITEE FTAS?
  - WARRANT?
  - PROCEED IN ABSTENTIA/DEFAULT?
- IS PERSONAL APPEARANCE OF CITEE REQUIRED?
  - AT WHAT STAGE?
  - PC 1429 - ARRAIGNMENT
- TRIAL IN ABSTENTIA
  - PC 1043 & FARACE v, SUP. CT. 148 CAL.APP.3d 915 (1983)

## BENCH WARRANTS

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- AMOUNT OF BAIL?
- TERMS OF WARRANT?
- PROBLEMS WITH OTHER COUNTIES?
- EXONERATION OF BAIL
  - USE FOR SUPPORT ARREARS?
  - IF SO, HOW?
  - RETURN TO PERSON WHO POSTED BAIL?
  - BAIL FORFEITURE PROCEDURE?

## APPOINTMENT OF COUNSEL

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- HOW DO YOU DETERMINE ELIGIBILITY?
- WHO IS APPOINTED?
- HOW DOES COURT APPOINTED COUNSEL GET PAID?
- PROCEDURES FOR REIMBURSEMENT OF COURT APPOINTED COUNSEL FEES EXPENDED?



## TRIAL BY JURY

- IF PUNISHMENT OVER 180 DAYS ENTITLED TO TRIAL BY JURY. In re Kreitman, 40 Cal.App.4<sup>th</sup> 750 (1995)
- IF DECLARE AT START PUNISHMENT POSSIBLE 179 DAYS OR LESS: NO RIGHT.
- DOES YOUR LCSA EVER PLEAD MORE THAN 36 COUNTS?
- HAS ANYONE HAD ONE?
- WHAT WOULD THE PROCEDURE BE IN YOUR COUNTY?

## ADMISSION OF SDU RECORDS

- IN SAN DIEGO SUBPOENA DT OF BUSINESS RECORDS PER EC 1560
- DCSS POSITION: ADMISSIBLE W/O FOUNDATION PER EC 664 AS "OFFICIAL RECORDS" & BHATT v. DEPT. OF HEALTH SERVICES, 133 CAL.APP. 4<sup>TH</sup> 923 (2005). BUT RECORDS COMPILED AND MAINTAINED BY B of A, NOT GOVT.
- HOW ARE THEY ADMITTED IN YOUR COUNTY?

## SENTENCING

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- WHO ACTUALLY SENDS PEOPLE TO JAIL?
- WILL YOUR COUNTIES' JAILS HOLD PEOPLE FOR THEIR ENTIRE SENTENCE?
- WHAT IS YOUR TYPICAL SENTENCING SCRIPT?
- WHO SENTENCES PEOPLE TO WORK SERVICE?
- WHO ADMINISTERS THE WORK SERVICE?

## PROBATION REVOCATION

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- TYPICAL PROBATION REVOCATION PROCEDURE IN YOUR COUNTY?
- TYPICAL PLEA AGREEMENT IN YOUR COUNTY? REVOKE AND REINSTATE?
- SEE BENCHGUIDE 84: PROBATION REVOCATION FOR LAW AND SCRIPTS



QUESTIONS?



## RELIEF FROM ENFORCEMENT

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- ▶ **Bank Levies and Claims of Exemption**
- ▶ **Collection of Arrears by Income Withholding Orders**
- ▶ **Unemployment and Disability Intercepts**
- ▶ **Passport Denial**

1



## Bank Levies & Claims of Exemption

---

**FC §17453 describes the Financial Institution Data Match (FIDM) system where banks and LCSAs exchange and match information on past due child support obligors to enable bank levies on matched accounts.**

- A case must meet the following criteria to be included in a FIDM action:
  1. Child Support Warning Notice was mailed at least 30 days prior to the levy.
  2. The obligor is not receiving SSI benefits.
  3. Total arrears are greater than two months of support and more than \$100.

2





## Bank Levies & Claims of Exemption

---

**If you are a “compliant” obligor, the first \$3500 in your account is exempt from levy.**

- An obligor is considered “compliant” if:
  1. A court has ordered an obligor to make scheduled payments on a child support arrearage and the obligor is complying with that order, or
  2. An income withholding order that includes an amount for past due support and earnings are being withheld, or
  3. At least 50 percent of the obligor’s earnings are being withheld for support.

3



## Bank Levies & Claims of Exemption

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- The levy generated for a compliant obligor will instruct the bank to exempt the first \$3500. The \$3500 applies to the total of all accounts, not to each individual account. Obligor with accounts in more than one financial institution qualify for only one \$3500 exemption in a 12 month period.
- If an obligor is “compliant” a bank levy usually only occurs once a year
- **When an obligor is “not compliant,” there is no exemption of funds and bank levies can occur as often as every 45 days on different accounts and as often as 60 days on the same account.**
- This may add up to a lot of bank fees for the obligor, as many banks charge \$100 or more per levy.

4



## What Relief is Available?

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Circumstances under which a levy **MUST BE** withdrawn or reduced by the LCSA (administratively):

1. Mistaken identity
2. The obligor has or will have zero arrears balance
3. The obligor receives SSI
4. The obligor receives SSDI
5. The account contains other social security or public benefit deposits
6. The account consists of inmate trust funds
7. The obligor is in bankruptcy

5



## What Relief is Available?

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Circumstances in which a levy **MAY BE** withdrawn or reduced:

1. Joint bank account with a third party
2. Business/payroll accounts
3. Partnership accounts
4. Pending litigation
5. Joint accounts of married parties
6. Life insurance and public retirement accounts
7. VA disability benefits
8. Student loan accounts
9. Health savings accounts

6



## What is the next step?

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- Obligor should contact the local child support agency to discuss the levy. As of April 2010, it is the LCSA, not the state DCSS, that negotiates the release of levied funds.
- If the obligor is not satisfied with the decision made by the LCSA, a Claim of Exemption (COE) form is provided to the obligor.
- The obligor has TEN DAYS from the date the COE was provided to file it **WITH THE LCSA** even if that is more than 10 days from the notice of levy (as long as funds haven't been disbursed yet).
- The LCSA treats compliant and non-compliant obligors the same when it comes to the claim of exemption process.

7



## Claim of Exemption Process

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- Obligor files JC Form EJ-160 [Claim of Exemption] and EJ-165 [Financial Statement] with the LCSA, along with any supporting evidence.
- If the LCSA opposes the claim, it has 10 days to file JC Form EJ-170 [Notice of Opposition to Claim of Exemption] and EJ-175 [Notice of Hearing on Claim of Exemption]. The hearing must be set within 20 days of the filing of the notice of opposition.
- At the hearing the court will decide on the merits of the claim. Per FC 17453(j)(3) the sole basis for a COE is financial hardship for the obligor and dependents **and only for those obligors who are compliant.**

8



## Claim of Exemption Hypo #1

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Mr. Jones, a small business owner with 2 employees, has current child support of \$300/month and \$50/month towards arrears of \$5000.

On 8/2 Mr. Jones receives notice in the mail from his bank that his account has been levied for back child support. His account had a balance of \$6000 at the time of the levy, which was 7/26, and the account levied is the same account he uses to pay his 2 employees. The notice Mr. Jones receives from his bank states all his funds are being sent to the local child support agency. Mr. Jones is current on his court ordered payments and needs the money in the account to pay business expenses, including the wages of his two employees.

On 8/3 Mr. Jones goes to the LCSA. The LCSA agrees Mr. Jones is in compliance with his court ordered payments, but will only release \$1000. What are Mr. Jones' chances of recovering the balance of funds in his account?

9



## Claim of Exemption Hypo #2

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Assume the same facts as Hypo #1 except that Mr. Jones has suffered some business losses recently and has fallen behind in his payments the last two months. While he has sent in some money, he has not been able to send in the full amount. The LCSA informs Mr. Jones that he is not in compliance with his court ordered payments, refuses to release any money to him, and refers him to the FLF for help.

What are Mr. Jones' chances of recovering the funds in his account?

10



## Claim of Exemption Hypo #3

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Mary just completed drug rehabilitation and is working part-time while going to school to get her GED. She lives with her boyfriend, Joe, who is on SSI. They have a joint bank account into which Joe's SSI is deposited and where Mary deposits her meager paycheck. They pay all their bills from this account, including their rent, utilities, and food.

Mary is behind on child support for her three children that live with her sister Jean, who is on public assistance. It's the first of the month and Joe's SSI check has just been deposited into the joint account. Mary is excited that she will finally be able to make her first child support payment since completing drug rehabilitation as she has saved a little money to do so. As she is about to mail the check, she receives notice in the mail from her bank that her account has been levied for past due child support. The rent is due, Joe needs to buy his medicine, and there is no money in the account.

What are Mary's chances of getting money released to her? What are Joe's chances of getting money released to him?

11



## Collection of Arrears by Income Withholding Orders

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**22 CCR §116100 specifies the general requirements and timeframes that control IWOS issued by LCSAs**

- When no arrears payment is set by court order, or additional arrears have accrued since the court order for an arrears payment was set:

Section 116100(a)(3) provides that if there is a current support order and an arrears balance, but no arrears payment has been set by the court, or additional arrears have accrued since the court order for payment on arrears, the LCSA will set an amount not to exceed 25% of the current support order on arrears, with the combined current support order and arrears order not to exceed 50%

12



## Collection of Arrears by Income Withholding Orders

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- When an order for current support terminates and arrears exist, the LCSA may “roll down” the prior current support order into an arrears payment:

Section 116100(3)(A) provides that when an obligor's current support obligation for a child terminates by operation of law but an arrears balance exists, the LCSA shall serve an amended IWO on the obligor's employer within 30 days that provides for a monthly payment that is equal to the current support payment that has terminated for each child, to be applied towards the liquidation of arrears, not to exceed 50% of the obligor's disposable earnings.

13



## Collection of Arrears by Income Withholding Orders

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- When an IWO is issued for the liquidation of arrears, it cannot exceed 5% of a disabled obligor's total monthly SSDI benefits:

Section 116100(a)(3)(B) provides that an IWO issued for the liquidation of arrears shall not exceed five percent of a disabled obligor's total monthly SSDI benefits pursuant to Title II of the SSA. The obligor must provide the LCSA with proof that he/she meets the SSI resource test and is receiving SSI/State Supplementary Program benefits and/or SSDI, and but for the excess income would be eligible to receive SSI/SSP. The obligor provides SSDI check stubs and self certification to the LCSA by declaration under penalty of perjury.

14



## Judicial Process

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- In each of the above instances, the obligor may apply to the court to reduce the amount of the arrears payment.
- An obligor is entitled to a hearing within 20 days upon request to the clerk of the court.
- If the obligor claims the arrears amount set in the IWO creates an undue hardship, the court may reduce the arrears payment to an amount that is fair and reasonable, considering the circumstances of the parties and the best interest of the child. FC §5246.

15



## Administrative Process

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- In the alternative, the obligor may apply administratively to the LCSA for a reduction of the arrears payment.
- In San Diego, where the arrears payment was set administratively or there was a roll down of current support, if the obligor provides evidence of income and expenses to the LCSA, and can show a hardship, the LCSA usually reduces the payment without a court hearing. This only occurs in aid cases, however.
- In self cases, the LCSA will ask the CP if the reduction is acceptable and if so, will temporarily reduce the payment and send the CP a stipulation to sign. If the CP does not respond or does not agree, the obligor must file a motion. However, if there is a financial hardship, we can send the obligor into court on an ex-parte basis for a temporary reduction pending further hearing.

16



## Administrative Process

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- If the issue is that more than 5% is being taken from a disabled person's SSDI for arrears, the LCSA almost always handles that administratively once that person presents the requisite documentary evidence and the SSI Resource Test Self-Certification form. Rarely is court intervention necessary and when it is, it usually is because there is a dispute as to whether the person meets the resource test or is receiving SSDI benefits.

17



## Unemployment and Disability Withholding

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- Family Code §17518 provides for an automatic 25% withholding by the EDD from an individual's unemployment compensation or unemployment compensation disability benefits if that individual has a child support order. If the withholding does not cover the support ordered, arrears accrue.
- The amount withheld may be reduced through a written agreement with the LCSA or through an order of the court.
- The court may equitably divide the benefits taking into account the needs of all the persons the individual is required to support.

18





## Unemployment and Disability Withholding

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- The LCSA may adjust the withholding to a percentage lower than 25% but not lower than 10% (through CSE) . If the amount ordered (or agreed to) is lower than 10%, the LCSA must suppress the withholding and the NCP pays the support directly to the SDU.
- In San Diego, when there is an intercept on an aid case that exceeds the child support order, the LCSA looks at the income, expenses, and arrears balance. Usually they reduce the intercept to the terms of the court. In a self case, they call the CP. If the CP does not agree (or respond), they direct the NCP to file a motion. Again, we can send the NCP into court on an ex-parte basis for a temporary reduction pending hearing.

19



## Passport Denial

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**CSS Letter 07-20 dated December 31, 2007 contains the latest information and procedures applicable to the Passport Denial Program.**

- If an obligor owes more than \$2500, federal law requires that state child support agencies submit the obligor's name to the Office of Child Support Enforcement which in turn submits the name to the U. S. Department of State for inclusion in a list of delinquent support obligors ineligible to receive a passport.
- Reducing the arrears balance below that threshold amount after a passport is denied does not result in an automatic release from the PDP.

20



## Passport Denial

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- Federal policy delegates authority to the states to determine their own policies related to satisfactory payment arrangements for passport release.
- In California, an obligor will be continually reported each month to the PDP regardless of any subsequent reduction in arrears UNTIL THE ARREARS ARE PAID IN FULL or the obligor qualifies for an emergency release in accordance with federal policy.
- There are two types of releases: routine and emergency.

21



## Passport Denial

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- Routine release
  1. When an obligor has a zero balance. If an obligor pays off an arrears balance, the obligor's name will automatically be removed from the PDP once the LCSA submits the data to the OCSE. The obligor is responsible for contacting the LCSA to request a release.
  2. When an obligor did not owe an arrears balance in excess of \$2500 at any time during which the arrears were certified to the OCSE and the obligor requested a review within 90 days of receipt of a Child Support Warning Notice.

22



## Passport Denial

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- Emergency release

There are only three (3) federal emergency release criteria:

1. Life or death situations – this refers to the life threatening illness or death of a member of the obligor's immediate family who live outside the United States. Immediately family members are parents, guardians, children, grandparents, siblings, aunts, uncles, step-children, step-parents, step-siblings, or spouses.

2. Mistaken Identity

3. Erroneous submittal of a non-obligor

23



## Passport Denial

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- If an obligor meets any of the criteria, the LCSA will fax a release request to the DCSS to be reviewed and if appropriate, forwarded on to the OCSE.

- What if the obligor doesn't meet these criteria?

**The only recourse for the obligor is an APPEAL to the state DCSS.**

- While a dispute as to the correct amount of arrears is within the jurisdiction of the family law court, review of the administration of the PDP is NOT WITHIN ITS JURISDICTION.

24



## Passport Denial

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- **Despite the strict eligibility criteria for release, an appeal to the State DCSS may result in a favorable resolution for the obligor even if his/her circumstances are outside the criteria yet warrant relief.**
- Another option to consider for the obligor is case closure by the LCSA (upon request by the CP) or if appropriate, submission of a COAP application.

# **TAB L**

## **UIFSA - Refreshing with Questions/Interjurisdictional Issues of Interest**

**Mr. Barry J. Brooks**

# **TAB L**

## **UIFSA - Refreshing with Questions**

**Mr. Barry J. Brooks**

## Interjurisdictional Happenings

### Interstate

- UIFSA 2008
  - status
  - international modifications

### International

- Foreign Reciprocating Countries:

Australia	El Salvador
Canada	Finland
Alberta	Hungary
British Columbia	Ireland
Manitoba	Israel
New Brunswick	Netherlands
Newfoundland/Labrador	Norway
Northwest Territories	Poland
Nova Scotia	Portugal
Nunavut	Slovak Republic
Ontario	Switzerland
Saskatchewan	United Kingdom of
Yukon	Great Britain and Ireland
Czech Republic	

### Hague Maintenance Convention

Signatures: Burkina Faso, Norway, Ukraine, US

### Hague Service Convention issues

### OCSE Regulations

- effective 1/3/2011 -75 Fed Reg 38612 (July 2, 2010)

## Final OCSE Child Support Rules

75 FR 38612-01, 2010 WL 2628006

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
Administration for Children and Families  
Child Support Enforcement Program; Intergovernmental Child Support  
Friday, July 2, 2010

Effective January 3, 2010

§ 303.7 Provision of services in intergovernmental IV-D cases.

(a) General responsibilities. A State IV-D agency must:

(4) Use federally-approved forms in intergovernmental IV-D cases, unless a country has provided alternative forms as part of its chapter in A Caseworker's Guide to Processing Cases with Foreign Reciprocating Countries. When using a paper version, this requirement is met by providing the number of complete sets of required documents needed by the responding agency, if one is not sufficient under the responding agency's law;

(8) Cooperate with requests for the following limited services: Quick locate, service of process, assistance with discovery, assistance with genetic testing, teleconferenced hearings, administrative reviews, high-volume automated administrative enforcement in interstate cases under section 466(a)(14) of the Act, and copies of court orders and payment records. Requests for other limited services may be honored at the State's option.

(c) Initiating State IV-D agency responsibilities. The initiating State IV-D agency must:

(7) Notify the responding agency at least annually, and upon request in an individual case, of interest charges, if any, owed on overdue support under an initiating State order being enforced in the responding jurisdiction;

(e) Payment and recovery of costs in intergovernmental IV-D cases.

(1) The responding IV-D agency must pay the costs it incurs in processing intergovernmental IV-D cases, including the costs of genetic testing. If paternity is established, the responding agency, at its election, may seek a judgment for the costs of testing from the alleged father who denied paternity.


(2) Each State IV-D agency may recover its costs of providing services in intergovernmental non-IV-A cases in accordance with § 302.33(d) of this chapter, except that a IV-D agency may not recover costs from an FRC or from a foreign obligee in that FRC, when providing services under sections 454(32) and 459A of the Act.



# Intergovernmental Referral Guide

[www.acf.hhs.gov/programs/cse](http://www.acf.hhs.gov/programs/cse)

Address



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**Administration for Children & Families**

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**THE OFFICE OF CHILD SUPPORT ENFORCEMENT**

**About OCSM**

- Fact Sheet
- Strategic Plan (HTML Version)

**State Child Support Agency Links**

- Homepages
- Contact Information

**Federal/State Systems**

- Federal Parent Locator Service (FPLS)
  - CSENet 2000
  - Data Standards Registry
  - Employer Information
  - Federal/Administrative Offset
  - Federal Case Registry
  - Multistate Financial Institution Data Match (FIDM)
  - National Directory of New Hires
  - Passport Denial
- Intergovernmental Referral Guide (IRG)
- State and Tribal Systems

**Policy Information**


- Action Transmittals
- Dear Colleague Letters
- Information Memoranda
- Policy Interpretation Questions

**Publications**

- Reports/Statistics
- Handbooks/Fact Sheets
- Child Support Report Newsletter
- Forms

**Resources**

- Access and Visitation
- Discretionary Grants Information
- Federal/State Topic Search (NCSRS)
- International
- Información en Español
- Project to Avoid Increasing Delinquencies (PAID)
- State Child Support Enforcement Private Collection Agency (PCA) Policy Matrix
- Training
- Tribal



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**Intergovernmental Referral Guide State View Map Page**

First select a Radio Button on the right, then click on a State to access its information. To view OCS/International/Tribal Addresses click the link: [Location Codes and Addresses](#)



**California State Profile**

Updated on 01 Jun 10  
 Certified on 04 Aug 10  
 Visitor No: 128462

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- A. General/State At-A-Glance
- B. UI/SA
- C. Reciprocity
- D. Age of Major/ty
- E. Statute of Limitations
- F. Support Details
- G. Income Withholding
- H. Paternity
- I. Support Order Establishment
- J. Support Enforcement
- K. Modification and Review/Adjustment
- L. Lump Sum Payments
- M. Insurance Match

[View CSENet 2000 State Exchange Agreement by Function Code](#)

**A1. General/State At-A-Glance**

What is your State's program administration/operation type (State administered/State operated, State administered/County operated, or a combination)?

State administered, County operated.

**A2. How many local IV-D offices are in your State (excluding agencies with cooperative agreements)?**

There are 52 local child support agencies with which the Department of Child Support Services has cooperative agreements. This includes 11 counties that have regionalized into 6 regions.

**OCSE Home**  
 THE OFFICE OF CHILD SUPPORT ENFORCEMENT

**Select Address Type**

☐ State ☐ Regional ☐ County

☐ International

☐ Tribal

**View State Address Data**

Address Type: State IV-D Director

Location Code - State:

First Name:

Last Name:

Dept:

Title:

Address:

City:  State/Province:

Zip:

Phone:

Fax:

Email:

Comments:

Modified: 03/20/09

Certified: 08/19/10

## UIFSA - the Basics

### I. Uniform

- A. Pursuant to **PRWORA** (Personal Responsibility Work Opportunity Recognition Act), all states were required to adopt UIFSA 96 by January 1, 1998 .
- B. It is the only **NCCUSL** (National Conference of Commissioners on Uniform State Laws) Act to be federally mandated for adoption.
- C. During the time states were adopting UIFSA, **FFCCSOA** ( Full Faith and Credit for Child Support Orders Act, 28 U.S.C. 1738b) was enacted October 20, 1994, and contains similar provisions to UIFSA.
- D. UIFSA was revised in 2001 and states can adopt UIFSA 2001 by obtaining a waiver from **OCSE** (Office of Child Support Enforcement) while awaiting federal legislation mandating its adoption.
- E. UIFSA was revised again in 2008 to have it comport with the Hague Convention on the International Recovery of Child Support and Other Forms of Family Maintenance which the US Senate has approved. Implementation requires the enactment of **UIFSA 2008** by all states. Federal legislation to mandate adoption of UIFSA 2008 has not been introduced.

### II. Interstate

- A. Applies any time not all parties are residing in the same state. EX: parties both in State O at the time of the divorce; one party now in another state and either party wants a modification.
- B. Applies when a state is exercising long-arm jurisdiction.
- C. UIFSA has always had the ability to apply to cases involving international residents or foreign jurisdiction orders and UIFSA 2001 enhances the ability.
- D. Remedies are cumulative. § 103 [96], § 104 [01]

### III. Family Support

- A. “Family support” includes child and spousal support. § 101(21) [96], § 102(23) [01]
- B. UIFSA does not apply to custody or visitation issues. § 104 [01]

#### IV. Users

- A. UIFSA creates a State information agency to process incoming requests. § 310
- B. UIFSA sets out the duties of the support enforcement (IV-D) agency in interstate cases. § 307
- C. UIFSA is the law to be used by private practitioners. § 309

#### V. CEJ - Continuing, Exclusive Jurisdiction § 205

- A. “Exclusive” means the exclusive jurisdiction to modify the prospective support obligation. Any tribunal with personal or *in rem* jurisdiction can enforce the obligation.
- B. Having exclusivity results in ONE order.
  - 1. **URES**A (Uniform Reciprocal Enforcement of Support Act) and **RURES**A (Revised Uniform Reciprocal Enforcement of Support Act) allowed for the creation of subsequent valid orders as the obligor moved from state to state. There was no requirement that the previous order be given full faith and credit as to prospective support. However, the obligation continued to accrue.
  - 2. UIFSA & FFCCSOA contain the rules for determining the one prospectively “controlling” order when multiple, valid orders exist. § 207
  - 3. Case law has held that subsequent orders created after the adoption of UIFSA or FFCCSOA are VOID since the tribunal lacked subject matter jurisdiction to enter them.
- C. A tribunal may lose the exclusivity to modify child support, but will still retain the continuing jurisdiction to enforce the support obligation. § 206 [01]
- D. The tribunal that issued the spousal support order retains the exclusive jurisdiction to modify it regardless of the location of the parties. § 205(f) [96], § 211 [01]

#### VI. Establishment

##### **Long-arm Jurisdiction**

- A. UIFSA created a uniform set of criteria for asserting long-arm personal jurisdiction over a non-resident. § 201
  - 1. The individual is personally served with summons within this state;

2. The individual submits to the jurisdiction of this state by consent, by entering a general appearance, or by filing a responsive document having the effect of waiving any contest to personal jurisdiction;
  3. The individual resided with the child in this state;
  4. The individual resided in this state and provided prenatal expenses or support for the child;
  5. The child resides in this state as a result of the acts or directives of the individual;
  6. The individual engaged in sexual intercourse in this state and the child may have been conceived by that act of intercourse;
  7. [the individual asserted parentage in the [putative father registry] maintained in this state by the [appropriate agency];] or
  8. There is any basis consistent with the Constitution of this state and the United States for the exercise of the personal jurisdiction.
- B. While most of the bases are relevant to child support, these can also serve as a basis to assert personal jurisdiction for spousal support.
- C. The long-arm bases are also the bases for establishing paternity under the **UPA** (Uniform Parentage Act). UPA § 604(b)
- D. The tribunal that establishes the order applies its laws regarding the support amount and duration of the support obligation. § 303
- E. Long-arm jurisdiction under this section of UIFSA cannot be used to modify an order unless the requirements of § 611 or § 615 are met. § 201(b) [01]

**Two-State Case:**

- F. If a state cannot exercise long-arm jurisdiction over the non-resident to establish paternity and/or support, an interstate case must be filed to that party's state of residence. This process includes:
1. Completing all UIFSA required paperwork
  2. Forwarding the documents to the Central Registry of the responding state
  3. Continued follow-up of case
  4. The tribunal that establishes the order applies its laws regarding the

support amount and duration of the support obligation and typically continues to enforce its order on behalf of the initiating state.

## VII. Enforcement

- A. Multiple states can have or acquire continuing jurisdiction to enforce a support order. The jurisdiction is based on personal jurisdiction over the obligor or *in rem* jurisdiction over an asset.
- B. UIFSA “legalized” the practice of sending a support order issued in a case in State O to an employer in State E. §§ 501-506
  - 1. An employer who receives an order that appears “regular on its face” is to honor the order as if it was issued in the employer’s state.
  - 2. OCSE has promulgated a “federal form” to implement income withholding.
  - 3. The terms of the obligation are fixed by the law of the state that issued the support order.
  - 4. The process to be followed by the employer is determined by the law of the obligor’s principle place of employment.
    - a. One component is the maximum that can be withheld.
    - b. Another component is the allocation of support when there are multiple obligees.
  - 5. UIFSA allows for a withholding order to be sent from state A to an employer in state B based on a support order not issued by state A. The payment destination cannot be changed from that of the underlying support order. OCSE PIQ 01-01.
  - 6. If the employee wishes to contest the withholding order, it may be done in the employer state, in the same manner as if the order had been issued in the employer state. § 506
- C. UIFSA provides processes for enforcement and modification but is not the exclusive enforcement remedy.
  - 1. Administrative enforcement without Registration is limited to support enforcement agencies. § 507
  - 2. Other non-UIFSA remedies:

- a. Lien
- b. **UEFJA** (Uniform Enforcement of Foreign Judgments Act), but not **UFMJRA** (Uniform Foreign Money Judgments Recognition Act)
- c. FIDM, IRS intercept and passport denial – available to IV-D agencies

#### VIII. Registration §§ 601- 603, §§ 605 - 610

- A. The initial process for enforcement and modification.
  - 1. The registering party provides the tribunal with a certified copy of the order and an arrears calculation.
  - 2. The clerk of the tribunal sends the nonregistering party a Notice that includes the amount of asserted arrears along with a copy of the order.
  - 3. The Notice informs the nonregistering party that failure to contest in the statutory time allowed results in confirmation, by operation of law of:
    - a. The validity of the order
    - b. The amount of arrears
- B. A remedy can be sought simultaneously with Registration
- C. A limited number of defenses to registration.
  - 1. The issuing tribunal lacked personal jurisdiction over the contesting party
  - 2. The order was obtained by fraud
  - 3. The order has been vacated, suspended, or modified by a later order
  - 4. The issuing tribunal has stayed the order pending appeal
  - 5. There is a defense under the law of this State to the remedy sought
  - 6. Full or partial payment has been made
  - 7. The statute of limitation under Section 604 (Choice of Law) precludes enforcement of some or all of the alleged arrearage
  - 8. The alleged controlling order is not the controlling order

9. Nonparentage is not a defense § 315

IX. Modification § 611, § 613, § 615 [01]

- A. The tribunal that issued the spousal support order retains the exclusive jurisdiction to modify regardless of the location of the parties.
- B. The tribunal that issued the child support order retains the exclusive jurisdiction to modify:
  - 1. So long as the obligor, individual obligee, or child resides in the state at the time of filing.
  - 2. The parties who are individuals have filed written consent for the issuing tribunal to continue the exclusive jurisdiction. § 205 [01]
- C. Another tribunal can assume the exclusive jurisdiction to modify child support
  - 1. If it determines:
    - a. The obligor, individual obligee, and the child have left the issuing state;
    - b. The party seeking the modification is not a resident of the state being asked to assume jurisdiction; and
    - c. The tribunal has jurisdiction over the respondent to the motion to modify.
  - 2. The parties agree that a tribunal with jurisdiction over at least one individual party can assume jurisdiction
  - 3. No consent is needed if all parties move to the same state.
- D. If the conditions for assumption of jurisdiction are met, the consent of the original issuing tribunal is not an issue.
- E. Upon assuming jurisdiction, the tribunal
  - 1. Can prospectively modify the support amount in accordance with the guidelines of the assuming state
  - 2. Cannot modify the duration of the support obligation unless it was modifiable in the original issuing state.
- F. When all parties have left the issuing state with one in another US state and the

other in another country, the original order state retains the exclusive jurisdiction to modify and the “play away” requirement does not apply § 611(f) [08]

#### X. Multiple Orders § 207

- A. URESA and RURESA allowed for the creation of subsequent valid orders as the obligor moved from state to state. There was no requirement that the previous order be given full faith and credit as to prospective support. However, the initial obligation continued to accrue. In applying UIFSA, a consolidated arrears amount should be obtained. This is accomplished by accruing at the highest amount in existence at the time.
- B. UIFSA & FFCCSOA contain similar rules for determining the one prospectively “controlling” order when multiple, valid orders exist. (Note: this process applies to original orders issued before 10/20/94.)
  - 1. If only one issuing state still has a person residing in it, that state’s order controls.
  - 2. The order in the “home state” of the child always controls.
  - 3. If there are multiple orders, none in the child’s home state, but orders in both the obligee’s and obligor’s states, the most recent order controls. (This most often occurs when the obligee and child have moved within the last six months, so the child doesn’t have a “home state”.)
  - 4. If there are multiple orders and no one (obligor, individual obligee, or child) resides in any state that issued an order, a tribunal with jurisdiction must establish a new, controlling order and apply its guidelines and duration.
  - 5. In determining the prospectively controlling order or issuing a new controlling order, the tribunal should make a finding of the consolidated arrears under all previous, valid orders.

#### Resources

The home website of the National Conference of Commissioners of Uniform State Laws which contains information about the adoption of Acts:

<http://www.nccusl.org/Update/>

The latest version of Uniform Acts as well as copies of drafts of those acts:

<http://www.law.upenn.edu/bll/ulc/ulc.htm#drafts>

The Office of Child Support Enforcement has

<http://www.acf.dhhs.gov/programs/cse/index.html>



a link to the Online Interstate Roster and Referral Guide (IRG)

<http://ocse3.acf.hhs.gov/ext/irg/sps/selectastate.cfm>

a link to Forms, Reports, & Other Resources [withholding, lien, and “UIFSA” forms]  
choose “Selected ACF/OCSE Forms”

<http://www.acf.hhs.gov/programs/cse/forms/>

NCSEA also has helpful resources

<http://www.ncsea.org/resources/links.php3>

John J. Sampson & Barry Brooks, *Uniform Interstate Family Support Act (2001) With Prefatory Note and Comments (With Still More Unofficial Annotations)*, 36 FAM. L. Q. 329 (2002)  
(Available on Westlaw and Lexis).

John J. Sampson, *Uniform Interstate Family Support Act (1996) (with More Unofficial Annotations by John J. Sampson)*, 32 FAM. L. Q. 385 (1998).

According to the NCCUSL website, as of August 15, 2010, the following 22 states have enacted UIFSA 2001:

Arizona	Nevada
California	New Mexico
Colorado	Oklahoma
Connecticut	Rhode Island
Delaware	South Carolina
District of Columbia	Texas
Idaho	Utah
Illinois	Virginia
Maine	Washington
Mississippi	West Virginia
Nebraska	Wyoming

According to the NCCUSL website, as of August 15, 2010, the following 5 states have enacted UIFSA 2008:

Maine	Tennessee
Nevada	Wisconsin
North Dakota	

# **TAB L**

## **UIFSA - Interjurisdictional Issues of Interest**

**Mr. Barry J. Brooks**

## Interjurisdictional Issues of Interest

### Children in Motion

Swap

Split

Gone to Granny

The Dreaded FC

### UIFSA Definitions

“Obligee” means:

(A) an individual to whom a duty of support is or is alleged to be owed or in whose favor a support order has been issued or a judgment determining parentage has been rendered;

(B) a State or political subdivision to which the rights under a duty of support or support order have been assigned or which has independent claims based on financial assistance provided to an individual obligee; or

(C) an individual seeking a judgment determining parentage of the individual’s child.

“Obligor” means an individual, or the estate of a decedent:

(A) who owes or is alleged to owe a duty of support;

(B) who is alleged but has not been adjudicated to be a parent of a child; or

(C) who is liable under a support order.

“Support order” means a judgment, decree, order, whether temporary, final, or subject to modification, for the benefit of a child, a spouse, or a former spouse, which provides for monetary support, health care, arrearages, or reimbursement, and may include related costs and fees, interest, income withholding, attorney’s fees, and other relief.

### FFCCSOA Definitions

“child support order”--

(A) means a judgment, decree, or order of a court requiring the payment of child support in periodic amounts or in a lump sum; and

(B) includes--

(i) a permanent or temporary order; and

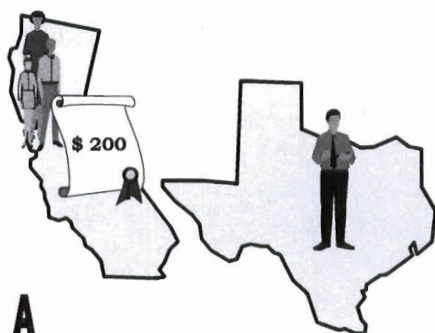
(ii) an initial order or a modification of an order.

“modification” means a change in a child support order that affects the amount, scope, or duration of the order and modifies, replaces, supersedes, or otherwise is made subsequent to the child support order.

### Subsequent Divorce

### Who’s A Daddy (Parent)?

## UIFSA Modification Scenarios

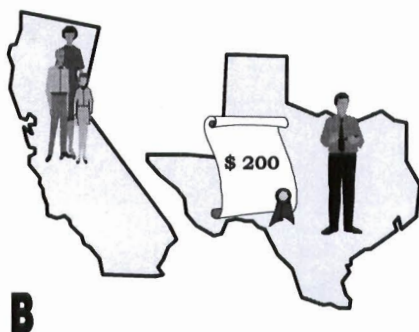


**One Order = CEJ state = controlling order**

**Obligee/ "home" state**

**Enforcement - anywhere with jurisdiction over obligor's person or property; can have simultaneous enforcement in multiple states**

**Modification - CEJ state, unless all parties agree in writing for another state (obligor) to assume CEJ**

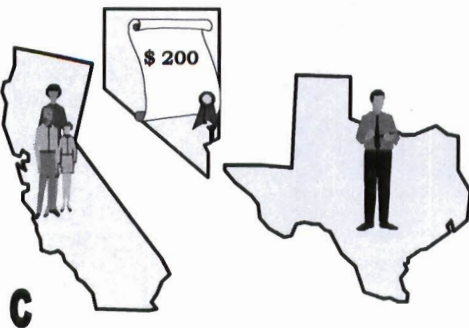


**One Order = CEJ state = controlling order**

**Obligor state**

**Enforcement - anywhere with jurisdiction over obligor's person or property; can have simultaneous enforcement in multiple states**

**Modification - CEJ state, unless all parties agree in writing for another state (obligee) to assume CEJ**



**One Order = CEJ state = controlling order**

**Enforcement - anywhere with jurisdiction over obligor's person or property; can have simultaneous enforcement in multiple states**

**Modification - Petitioner must "play away" and have respondent state assume CEJ, unless all parties agree in writing for CEJ to go to petitioner's state or (2001) remain in issuing state.**

- nonparentage - Declaration/Acknowledgment

**SECTION 315. NONPARENTAGE AS DEFENSE.** A party whose parentage of a child has been previously determined by or pursuant to law may not plead nonparentage as a defense to a proceeding under this [Act].

#### Tribal

- Initial Jurisdiction = OCSE IM-07-03
- “Transfer” of CEJ pursuant to FFCCSOA, 28 U.S.C. 1738B

“State” means a State of the United States, the District of Columbia, the Commonwealth of Puerto Rico, the territories and possessions of the United States, and Indian country (as defined in section 1151 of title 18)

**(d) Continuing jurisdiction.**--A court of a State that has made a child support order consistently with this section has continuing, exclusive jurisdiction over the order if the State is the child's State or the residence of any individual contestant unless the court of another State, acting in accordance with subsections (e) and (f), has made a modification of the order.

**(e) Authority to modify orders.**--A court of a State may modify a child support order issued by a court of another State if--

**(1)** the court has jurisdiction to make such a child support order pursuant to subsection (i); and

**(2) (A)** the court of the other State no longer has continuing, exclusive jurisdiction of the child support order because that State no longer is the child's State or the residence of any individual contestant; or

**(B)** each individual contestant has filed written consent with the State of continuing, exclusive jurisdiction for a court of another State to modify the order and assume continuing, exclusive jurisdiction over the order.

**(i) Registration for modification.**--If there is no individual contestant or child residing in the issuing State, the party or support enforcement agency seeking to modify, or to modify and enforce, a child support order issued in another State shall register that order in a State with jurisdiction over the nonmovant for the purpose of modification.

# UCCJEA Modification Scenarios



One Order = ECJ State

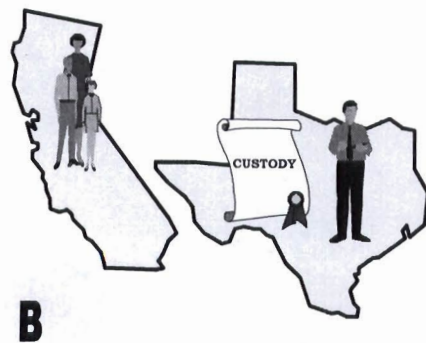
Custodian/ "Home" State of child

Modification - ECJ State

unless the ECJ Court transfers the custody issue to a new state finding:

Neither child, nor child and one parent, nor child and person acting as a parent have a significant connection with ECJ State and there is no substantial evidence in ECJ State

OR New State is more convenient



One Order = ECJ State

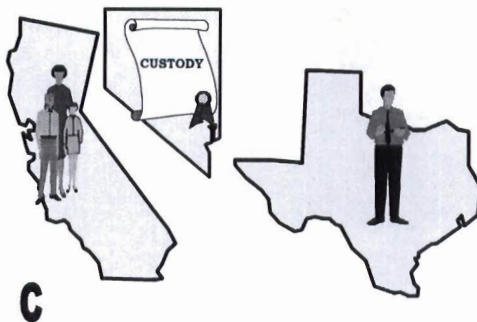
Non-Custodian State

Modification - ECJ State

unless the ECJ Court transfers the custody issue to a New State finding:

Neither child, nor child and one parent, nor child and person acting as a parent have a significant connection with ECJ State and there is no substantial evidence in ECJ State

OR New State is more convenient



One Order = ECJ State

Modification - ECJ State

Unless

ECJ State transfers finding no one (child, parent, or person acting as a parent) resides in Order State

OR

New State assumes finding no one (child, parent, or person acting as a parent) resides in Order State and New State is "Home" State or there are significant connections

# **TAB M**

## **Income Determination: Beginning/Advanced**

**Hon. Scott P. Harman and Hon. B. Scott Thomsen**

# TAB M

## Income Determination - Beginning

Hon. Scott P. Harman and Hon. B. Scott Thomsen

***NO MATERIALS TO BE DISTRIBUTED***



# **TAB M**

## **Income Determination - Advanced**

**Hon. Scott P. Harman and Hon. B. Scott Thomsen**

## **HYPO 1**

Father owes child support arrears of \$10,000.00 and spousal support arrears of \$2,000.00 (neither sum includes accrued interest) as of July 31, 2010. Parties have one minor child who is in father's custody effective June 1, 2010 per court order but all parties agree minor child has been primarily in father's care since January 1, 2008. The DCSS is providing enforcement services and has been providing enforcement services since January 2007 when Mom went on aid. As of December 31, 2006 father's spousal support obligation terminated and he owed arrears as noted above. As of that date he also owed child support arrears (principle only) of \$6,000.00 to Mom. Therefore, the combined Temporary Assigned Arrears are \$8,000.00. He also owes permanently assigned child support arrears of \$4,000.00.

Mother and Father are each aware that all support is to be paid through the DCSS as DCSS has collected voluntary payments from father and both have appeared in Court.

Mother prepares an agreement waiving all support arrears due her as of January 1, 2008, which father signs and pays her directly \$8,000.00 pursuant to their agreement waiving all arrears due to her. Dad obtains the money by cashing out his 401K in which Mom had a community property interest of \$5,000.00 pursuant to the Dissolution Judgment filed December 1, 2006. Mom does not report her receipt of the money to DCSS.

DCSS (and the Court) is not informed of the parents' agreement until father brings a motion to determine arrears and he also seeks equitable off-set for child support owed by him for the period January 1, 2008 through May 2010. Mother remained aided for two children (one of which is the subject minor child) through July 2010. The subject minor child dropped off the aid grant effective August 1, 2010 but Mom is still cash aided for her other child.

- 1) What issues do you see arising?
- 2) To what extent may the parties' agreement be enforced?

## **HYPO 2**

Husband files a petition for dissolution of marriage. The court issues a temporary child and spousal support order. Prior to entry of judgment, Wife moves to another county with the children and registers the support order. Matter is now set for trial in county of dissolution.

Does the county where the dissolution is filed have venue to hear child or permanent spousal support?

Follow up question if anyone says yes..... Is your opinion the same if mom moves to other county opens a case with the local LCSA and the LCSA registers the support order. What if Mom is on aid, does it matter?

### **HYPO 3**

Mom files for dissolution. During marriage, mom and dad adopt 2 special needs children who are now 8 and 10. They receive adoptive assistance from the State in the sum of \$2,000 per month which mom is receiving and using. She is a stay at home mom and has not worked outside the home during marriage. Dad earns \$4,500 gross wages per month. They share custody 4 days with mom, 3 days with dad. They each pay rent of \$1000 per month. Guideline child support is \$1,075 per month payable by Dad.

- 1) Is Mom's receipt of the Adoptive Assistance Funds income to her for purposes of calculating guideline child support?
- 2) How, if at all, would you consider the Adoptive Assistance Funds received by Mom in calculating child support?
- 3) What else would you consider doing in determining child support?

#### **HYPO 4**

Mom and Dad stipulate to terminate marital status as Dad is remarrying Mom's former best friend next month (he wanted a cooling off period☺). Pursuant to the stipulation Dad is required to pay the cost of Mom's Cobra insurance pending trial. The cost of the Cobra insurance increases his health insurance premium obligation by \$500 per month to a total of \$775 per month. Dad earns gross wages of \$5,000 per month plus annual commissions of approximately \$12,000 per year. Mom earns \$3,500 per month. Dad has a 49.99% parenting time. Dad's soon to be spouse earns \$5,000 per month and they will be living in her home which is unencumbered. Mom pays rent of \$1,500 per month.

Dad files a motion for modification of child support that is now before you for hearing.

- 1) Do you consider Dad's payment of Mom's health insurance premium as a deduction pursuant to Family Code Section 4059(d) in computing Dad's net disposable income?
  - a) Is there another way to consider the cost of the premium?
- 2) What if Dad was covered by Mom's health plan and he now pays the Cobra premium for himself, does that change your analysis as to inclusion of the cost of the health insurance as a deduction?
- 3) Does it matter in your analysis which party requested to bifurcate marital status?
- 4) Even if you get the inclusion/exclusion of health insurance question wrong, is there a child support order that might be affirmed as harmless error?

### **HYPO 5:**

Unallocated Child Support order for \$1,000.00 per month commencing 2/1/2002. Dissolution Judgment 12/1/2004 continues 2/1/2002 child support order in effect. Private wage assignment was issued and support is paid pursuant to EWO. Mother and Father were both represented by counsel.

Children are placed in foster care from 9/1/2004 through June 2005. LCSA filed a Notice of Assigned Support and Substitution of Payee on 4/1/2005 and serve an administrative withholding order for support which pays in full for the months of April, May and June 2005. Mom collected all support pursuant to the original EWO for the period of September 2004 through March 2005. She did not report or otherwise turn the support over to the County.

In July 2005 LCSA sends letter to Dad which is not computer generated and which states "Our staff attorney has reviewed your case and determined that you made payments to the custodial parent pursuant to Court order through a wage assignment for the foster care period. As such, the County will not seek an order for the same period."

In 2009, County seeks judicial determination that Dad owes back child support for the period of foster care from 9/1/04 to 3/31/05 and seeks judicial declaration that any payments received by mom during the foster care period be credited to any non-welfare arrears due to her.

- 1) Does Dad owe the County arrears for the period of foster care from 9/1/04 to 3/31/05?
  - a. What defenses might apply?
  - b. If he owes support for the above time period, does he owe accrued interest? Defenses?

Different facts: Dad inconsistent in payments, children on aid throughout case but not in foster care, no payments directly to mom but few to DCSS. Letter from DCSS sent to dad advising that he owes no further support in 7/05. In 2009 DCSS files a motion to determine arrears supported by an audit; dad presents the letter as a defense. What result?

## **HYPO 6**

Mom and Dad married in Florida in 2005, have 1 child born 2006 and then move to Las Vegas, Nevada in 2007. Nevada Judgment of Dissolution filed in 2008 awards Mom sole legal and physical custody with alternate weekend and one half summer visitation to Dad. Child Support is reserved.

Mom moves to California for medical care for daughter in September 2009. In June 2010 she registers the Nevada Judgment and seeks modification of custody orders and seeks child support. While the motion is pending she opens a case for support with the local LCSA. Judge UCCJEA after conference with Judge Gamble from Nevada determines California is now the child's home state and California has continuing exclusive jurisdiction regarding custody. Dad participates in mediation and an agreement is reached on parenting issues.

The case is now before you on Mom's motion for child support. Dad does not appear and he does not file any responsive pleadings.

1) Can you determine child support?

### **HYPO 7**

In parties' MSA which is incorporated into the judgment filed 9-1-2000, it states that each parent shall pay one half all uninsured health care costs incurred on behalf of the child who at that time was 6 years of age. The MSA/Judgment does not set up a mechanism for notification and payment/reimbursement by the other parent. (This was before DCSS got involved; no mention of notice of rights and responsibilities.) Mother files a motion for reimbursement for Dad's one half share - 10 years worth of bills - dad's one half share is \$10,000. Mom has always known how to get a hold of Dad but just did not feel like dealing with him. The case is now on your calendar. Do you grant the request in whole, in part or deny?

- 1) What if Dad had a 40% parenting time and he had knowledge of some bills for health care but was never requested for reimbursement?
- 2) What if the child emancipated last year?



# **TAB N**

## **DCSS Guideline Calculator Training: Beginning/Advanced**

**Hon. Terry Lee, Hon. Patrick Perry, Hon. Adam  
Wertheimer, and Hon. Rebecca L. Wightman**

# **TAB N**

## **DCSS Guideline Calculator Training: Beginning**

**Hon. Terry Lee and Hon. Patrick Perry**

# **TAB N**

## **DCSS Guideline Calculator Training: Advanced**

**Hon. Adam Wertheimer and  
Hon. Rebecca L. Wightman**

**14<sup>th</sup> Annual Child Support Training Conference  
September 29 to October 1, 2010**

**DCSS GUIDELINE CALCULATOR TRAINING**

**◆Presenters' Contact Information (for questions):**

Hon. Terry Lee, Superior Court, Inyo County: [terrylee@qnet.com](mailto:terrylee@qnet.com)

Hon. Patrick Perry, Superior Court, San Luis Obispo County:  
[patrick.perry@slo.courts.ca.gov](mailto:patrick.perry@slo.courts.ca.gov)

Hon. Adam Wertheimer, Superior Court, San Diego County:  
[adam.wertheimer@sdcourt.ca.gov](mailto:adam.wertheimer@sdcourt.ca.gov)

Hon. Rebecca Wightman, Superior Court, San Francisco County: [rwightman@sftc.org](mailto:rwightman@sftc.org)

**◆DCSS website address for the Public Guideline Calculator:**

<https://www.cse.ca.gov/ChildSupport/cse/guidelineCalculator>

Note: You can also find (towards the bottom of this page) a downloadable version of the **User Guide** for the DCSS California Guideline Calculator program

**◆What to do if you are having problems:**

(e.g., access issues, connectivity, as well as program/calculation results issues)

For Bench Officers: If you are having password issues (internal GC) – Contact your local court IT person who is authorized to contact the AOC's CCTC help desk to resolve any password issues.

For **All** Users (FLFs and Bench Officers included):

If you are experiencing problems with how to use the calculator, contact one of the commissioner presenters listed above. If that does not resolve the issue, contact DCSS.

DCSS: [CCSASGC@dcss.ca.gov](mailto:CCSASGC@dcss.ca.gov)

If you are experiencing connectivity issues, check with your local IT (in case the problem is local), and then **please** report your problem to ***both*** the AOC and the state DCSS. If you are experiencing *any* other problems – whether its “lag” time issues (very sluggish system), results beyond the acceptable variation between certified programs, odd or unexplained occurrences in the calculator program (or you name it), **please** report these to ***both*** the AOC and the state DCSS at the following contact information:

AOC: [michael.wright@jud.ca.gov](mailto:michael.wright@jud.ca.gov)

DCSS: [CCSASGC@dcss.ca.gov](mailto:CCSASGC@dcss.ca.gov)



## Practice Exercise #1

2 children (ages 9 and 13), living primarily with Mom (Parent 2)

**Visitation:** Both children visit Dad (Parent 1) every other weekend, alternating holidays, and two weeks each summer.

**Note:** Amounts are monthly unless otherwise noted.

### Parent 1 (Dad)

Not married  
No other children  
Rents apartment  
\$16.50/hour, 36 hours/week (W-2 earnings)  
\$56 union dues  
\$350 health insurance premium (post-tax)  
\$100 mandatory retirement (tax-deferred)

### Parent 2 (Mom)

Not married  
No other children  
Lives with parents  
\$340/week (W-2 earnings)  
\$400 child care for youngest child only

## RESULTS & ANALYSIS

**PGC**..... Father pays Mother **\$641.00** total child support

**DM**..... Father pays Mother \$644.00 total child support

The \$3.00 difference between California's public guideline calculator (PGC) and DissoMaster (DM) is due to the estimated federal and state income tax liabilities for both parents, which is a combined \$53 difference in the estimated net incomes.

Calculating by hand (where  $K = 0.2975$ ), the difference equates as follows:

$$\text{PGC} - \text{CS} = 0.2975 * (1832 - ((1574 + 1832) * 0.81)) = 275.74 * 1.6 = 441.185$$

$$\text{DM} - \text{CS} = 0.2975 * (1869 - ((1590 + 1869) * 0.81)) = 278.07 * 1.6 = 444.91$$

PGC rounds at the end of this calculation for basic child support of \$441.00.

DM rounds sometime earlier for basic child support of \$444.00.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2					
Monthly Child Support Amount		641.00	0.00					
Basic Child Support Amount		441.00	0.00					
Child Support Add-Ons Amount		200.00	0.00					
Child Care		0.00	400.00					
Visit/Travel Expenses		0.00	0.00					
School Expenses		0.00	0.00					
Uninsured Health Expenses		0.00	0.00					
Total Arrears Support Amount		0.00	0.00					
Temporary Spousal Support Amount (N/A)		0.00	0.00					
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2					
Monthly Net Disposable Income		1574.00	1832.00					
Monthly Taxable Gross Income		2574.00	1473.00					
Monthly Non-Taxable Gross Income		0.00	0.00					
Federal Adjusted Gross Income		2474.00	1473.00					
Federal Taxable Income		1728.00	0.00					
Net Income Of Parties With Support		933.00	2473.00					
Federal Tax Filing Status		SINGLE	HEAD OF HOUSEHOLD					
Number of Tax Exemptions(Federal)		1	3					
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL					
Number of Tax Exemptions(State)		1	3					
Federal Tax Liabilities		226.00	-442.00					
State Tax Liabilities		51.00	-41.00					
FICA		197.00	113.00					
Self Employment Tax		0.00	0.00					
CASDI		21.00	12.00					
TANF/CalWORKS		NO	NO					
Other Monthly Deduction Totals		Parent 1	Parent 2					
Child Support Paid (Other Relationships)		0.00	0.00					
Required Union Dues		56.00	0.00					
Mandatory Retirement		100.00	0.00					
Other Guideline Deductions		0.00	0.00					
Health Insurance Premium		350.00	0.00					
Hardship Deduction Amount		0.00	0.00					
Hardship Deduction Children		0.0	0.0					
Necessary Job-Related Expenses		0.00	0.00					
Extraordinary Health Expenses		0.00	0.00					
Uninsured Catastrophic Losses		0.00	0.00					
PARENT 1 is required to pay PARENT 2 \$641.00 in CURRENT SUPPORT								
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total	
FIRST-BORN	19.0%	0.00	154.00	154.00	0.00	0.00	0.00	
SECOND-BORN	19.0%	200.00	287.00	487.00	0.00	0.00	0.00	
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average % Time with NCP		19.0%	200.00	441.00	641.00	0.00	0.00	0.00
Total Child Support Arrears Per Child								

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

## Calculation Results Detail

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	0	1
Number of Children for Earned Income Credits	0	2
Number of Children for Child Tax Credits	0	2
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	NO
Number of Children for Child Tax Credits	0	1
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

## Monthly Income Details

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>2574.00</b>	<b>1473.00</b>
Parent 1: Based on earned income: \$16.50 HOURLY WAGE, 36 hours / week		
Parent 2: Based on earned income: \$340.00 WEEKLY		
<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>

<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>56.00</b>	<b>0.00</b>



<b>Health Insurance Premium</b>	<b>350.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	350.00	0.00
<b>Retirement Contributions</b>	<b>100.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	100.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)		Cash Flow Analysis		Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable		3459	3689
Number of children	0	2	Father	1590	Percent change		0%	6.6%
% time with NCP	19.00	0.00	Mother	1869	Father, payor of CS, Prop. CS			
Filing Status	Single	HH/MLA	Total	3459	Payment cost		644	469
# federal exemptions	1*	3*	Support		Net spendable income		946	1122
Wages + salary	2574	1473	Presumed CS	-644	Change from guideline		0	175
Self-employment income	0	0	Basic CS	-444	% of combined spendable		27.4%	30.4%
Other taxable income	0	0	Add-ons	-200	% of saving over guideline		0%	76.5%
TANF plus CS received	0	0	Per Kid		Total Taxes		478	182
Other nontaxable income	0	0	Child 1	-156	Dep. exemptions value		0	175
New-spouse income	0	0	Child 2	-488	# withholding allowances		2	8
Wages + Salary	0	0	Spousal	blocke	Net wage paycheck		2080	2352
Self-employment income	0	0	Support	d	Mother			
SS paid other marraige	0	0	Total	-644	Payment benefit		644	698
Retirement contrib. if ATI	0	0	Proposed, Tactic 9		Net spendable income		2513	2567
Required union dues	0	0	Presumed CS	-764	Change from guideline		0	54
Nec. Job-related exp.	0	0	S. Clara SS	0	% of combined spendable		72.6%	69.6%
Adj. income (ATI)	0	0	Total	-764	% of saving over guideline		0%	23.5%
SS paid other marriage	0	0	Comb. Savings	229	Total Taxes		-396	-330
CS paid other relationship	0	0	Total releases to Father	2	Dep. exemptions value		0	54
Health insurance	350	0			# withholding allowances		4(w5)	4(w5)
Itemized deductions	0	0	Default Case Settings		Net wage paycheck		1479	1479
Other medical expenses	0	0	Default Tax Settings					
Property tax expenses	0	0						
Ded. interest expense	0	0						
Charitable contribution	0	0						
Miscellaneous itemized	0	0						
Required union dues	56	0						
Mandatory retirement	100	0						
Hardship deduction	0*	0*						
Other guideline deductions	0	0						
AMT Info (IRS Form 6251)	0	0						
Child support add-ons	0	400						



## Practice Exercise #2

1 child (age 14), living primarily with Mom

**Visitation:** Child visits Dad an average of 40 hours per month.

**Note:** Amounts are monthly unless otherwise noted.

### Parent 1 (Dad)

Married to Parent 2, filing jointly  
\$3,000 YTD (W-2 earnings)  
from 1/3/09 to 1/16/09  
\$200 interest income  
\$300 outgoing child support for another child  
\$105 property tax  
\$695 mortgage interest  
\$125 health insurance premium (pre-tax)

### Parent 2 (Mom)

Married to Parent 1, filing jointly  
\$1200 unemployment benefits  
Requests temporary spousal support

## RESULTS & ANALYSIS

**PGC**..... Father pays Mother **\$1171.00** total child support

**DM**..... Father pays Mother \$1214.00 total child support

*(Temporary Spousal Support is not available at this time.)*

Since these parents are married to each other and filing jointly, tax liabilities are apportioned between the parents.

IRS and FTB currently and historically show state unemployment compensation benefits to be federally taxable and generally not state taxable. This fundamental difference in the tax treatment of unemployment compensation causes a difference in the estimated and apportioned joint tax liability, as well as the guideline support calculation result.

While DM shows taxes for the Mother, they appear to be solely from the apportionment of tax liabilities based on the Father's taxable income. Move Mother's unemployment income in the PGC to **Other Non-taxable Income** and the PGC result matches DM to within \$1.00.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2					
Monthly Child Support Amount		1171.00	0.00					
Basic Child Support Amount		1171.00	0.00					
Child Support Add-Ons Amount		0.00	0.00					
Child Care		0.00	0.00					
Visit/Travel Expenses		0.00	0.00					
School Expenses		0.00	0.00					
Uninsured Health Expenses		0.00	0.00					
Total Arrears Support Amount		0.00	0.00					
Temporary Spousal Support Amount (N/A)		0.00	0.00					
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2					
Monthly Net Disposable Income		4766.00	1026.00					
Monthly Taxable Gross Income		6718.00	1200.00					
Monthly Non-Taxable Gross Income		0.00	0.00					
Federal Adjusted Gross Income		6718.00	1200.00					
Federal Taxable Income		5205.00	930.00					
Net Income Of Parties With Support		3595.00	2197.00					
Federal Tax Filing Status		MARRIED FILING JOINTLY (WITH PARENT 2)	MARRIED FILING JOINTLY (WITH PARENT 1)					
Number of Tax Exemptions(Federal)		1	2					
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL					
Number of Tax Exemptions(State)		1	2					
Federal Tax Liabilities		714.00	127.00					
State Tax Liabilities		262.00	47.00					
FICA		499.00	0.00					
Self Employment Tax		0.00	0.00					
CASDI		52.00	0.00					
TANF/CalWORKS		NO	NO					
Other Monthly Deduction Totals		Parent 1	Parent 2					
Child Support Paid (Other Relationships)		300.00	0.00					
Required Union Dues		0.00	0.00					
Mandatory Retirement		0.00	0.00					
Other Guideline Deductions		0.00	0.00					
Health Insurance Premium		125.00	0.00					
Hardship Deduction Amount		0.00	0.00					
Hardship Deduction Children		0.0	0.0					
Necessary Job-Related Expenses		0.00	0.00					
Extraordinary Health Expenses		0.00	0.00					
Uninsured Catastrophic Losses		0.00	0.00					
PARENT 1 is required to pay PARENT 2 \$1171.00 in CURRENT SUPPORT								
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total	
FIRST-BORN	6.0%	0.00	1171.00	1171.00	0.00	0.00	0.00	
	%							
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average % Time with NCP	6.0%		0.00	1171.00	1171.00	0.00	0.00	0.00

**Total Child Support Arrears Per Child**

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

**Calculation Results Detail**

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	0	1
Number of Children for Earned Income Credits	0	1
Number of Children for Child Tax Credits	0	1
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	NO	NO
Number of Children for Child Tax Credits	0	1
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

**Monthly Income Details**

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>6518.00</b>	<b>0.00</b>
Parent 1: Based on earned income: \$3000.00 YEAR-TO-DATE from 01/03/2009 to 01/16/2009		
Parent 2: Based on earned income: \$0.00 MONTHLY		
<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Unemployment Compensation</b>	<b>0.00</b>	<b>1200.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>

<b>Other Taxable Income</b>	<b>200.00</b>	<b>0.00</b>
Interest Received	200.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>300.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>105.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>695.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>

<b>Health Insurance Premium</b>	<b>125.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	125.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	<b>Nets (adjusted)</b>	Comb. net spendable	5997	5997
Number of children	0	1	Father	4940	Percent change	0%
% time with NCP	6.00	0.00	Mother	1057	Father, payor of CS, Prop. CS	0.0%
Filing Status	MFJ->	<-MFJ	Total	5997	Payment cost	1214
# federal exemptions	1*	2*	<b>Support</b>		Net spendable income	3726
Wages + salary	6518	0	Presumed CS	1214	Change from guideline	0
Self-employment income	0	0	Basic CS	1214	% of combined spendable	62.1%
Other taxable income	200	1200	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	1353
Other nontaxable income	0	0	Child 1	1214	Dep. exemptions value	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	3
Wages + Salary	0	0	Support	d	Net wage paycheck	5111
Self-employment income	0	0	Total	1214	Mother	
SS paid other marriage	0	0	<b>Proposed, Tactic 9</b>		Payment benefit	1214
Retirement contrib. if ATI	0	0	Presumed CS	1214	Net spendable income	2271
Required union dues	0	0	S. Clara SS	0	Change from guideline	0
Nec. Job-related exp.	0	0	Total	1214	% of combined spendable	37.9%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%
SS paid other marriage	0	0	Releases	0	Total Taxes	143
CS paid other relationship	300	0	<b>Default Case Settings</b>		Dep. exemptions value	0
Health insurance	125	0	<b>2 Tax Settings Changed</b>		# withholding allowances	0(es)
Itemized deductions	800	0			Net wage paycheck	0
Other medical expenses	0	0				
Property tax expenses	105	0				
Ded. interest expense	695	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	0	0				
Mandatory retirement	0	0				
Hardship deduction	0*	0*				
Other guideline deductions	0	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				





## Practice Exercise #3

3 children (ages 12, 15, 16), living primarily with Dad

**Visitation:** The youngest child visits Mom 25% of the time, and the other children visit Mom 5% of the time.

**Note:** Amounts are monthly unless otherwise noted.

### Parent 1 (Mom)

Not married  
No other children  
\$1825 social security disability (non-taxable)  
\$150 extraordinary medical expenses

### Parent 2 (Dad)

Not married  
No other children  
\$48,000/year (W-2 earnings)  
\$500 rental income  
\$125 property tax  
\$1200 mortgage interest  
\$500 health insurance premium (post-tax)  
\$250 mandatory retirement (tax-deferred)

## RESULTS & ANALYSIS

**PGC**..... Mother pays Father **\$600.00** total child support

**DM**..... Mother pays Father \$601.00 total child support

There is a slight combined difference of \$29 in the father's calculated federal and state income tax liabilities, likely due to default settings and rounding/timing differences. Additionally, it appears DM uses the actual average of 11.67% timeshare in the calculation.

FC4055(b)(1)(D) states:

"In cases in which parents have different time-sharing arrangements for different children, H% equals the average of the approximate percentages of the time the high earner parent spends with each child."

PGC uses the rounded average, while DM uses the unrounded average. Neither approach appears prohibited, depending on how "approximate percentages" is interpreted. Either way results in a \$1 difference in the amount of support.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2						
Monthly Child Support Amount		600.00	0.00						
Basic Child Support Amount		600.00	0.00						
Child Support Add-Ons Amount		0.00	0.00						
Child Care		0.00	0.00						
Visit/Travel Expenses		0.00	0.00						
School Expenses		0.00	0.00						
Uninsured Health Expenses		0.00	0.00						
Total Arrears Support Amount		0.00	0.00						
Temporary Spousal Support Amount (N/A)		0.00	0.00						
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2						
Monthly Net Disposable Income		1675.00	3478.00						
Monthly Taxable Gross Income		0.00	4500.00						
Monthly Non-Taxable Gross Income		1825.00	0.00						
Federal Adjusted Gross Income		0.00	4250.00						
Federal Taxable Income		0.00	1545.00						
Net Income Of Parties With Support		1075.00	4078.00						
Federal Tax Filing Status		SINGLE	HEAD OF HOUSEHOLD						
Number of Tax Exemptions(Federal)		1	4						
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL						
Number of Tax Exemptions(State)		1	4						
Federal Tax Liabilities		0.00	-66.00						
State Tax Liabilities		0.00	0.00						
FICA		0.00	306.00						
Self Employment Tax		0.00	0.00						
CASDI		0.00	32.00						
TANF/CalWORKS		NO	NO						
Other Monthly Deduction Totals		Parent 1	Parent 2						
Child Support Paid (Other Relationships)		0.00	0.00						
Required Union Dues		0.00	0.00						
Mandatory Retirement		0.00	250.00						
Other Guideline Deductions		0.00	0.00						
Health Insurance Premium		0.00	500.00						
Hardship Deduction Amount		0.00	0.00						
Hardship Deduction Children		0.0	0.0						
Necessary Job-Related Expenses		0.00	0.00						
Extraordinary Health Expenses		150.00	0.00						
Uninsured Catastrophic Losses		0.00	0.00						
PARENT 1 is required to pay PARENT 2 \$600.00 in CURRENT SUPPORT									
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons		Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total	
FIRST-BORN	5.0%	0.00		176.00	176.00	0.00	0.00	0.00	
SECOND-BORN	5.0%	0.00		283.00	283.00	0.00	0.00	0.00	
THIRD-BORN	25.0%	0.00		141.00	141.00	0.00	0.00	0.00	
	%								
	%								
	%								
	%								
	%								
	%								
Average % Time with NCP		12.0%		0.00	600.00	600.00	0.00	0.00	0.00

**Total Child Support Arrears Per Child**

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
THIRD-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

**Calculation Results Detail**

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	0	3
Number of Children for Earned Income Credits	0	3
Number of Children for Child Tax Credits	0	3
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	NO
Number of Children for Child Tax Credits	0	3
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

**Monthly Income Details**

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>0.00</b>	<b>4000.00</b>
<b>Parent 1:</b> Based on earned income: \$0.00 MONTHLY		
<b>Parent 2:</b> Based on earned income: \$48000.00 ANNUAL		
<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>

<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>500.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	500.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>1825.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>1825.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>125.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>1200.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00

Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>
<b>Health Insurance Premium</b>	<b>0.00</b>	<b>500.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	500.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>250.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	250.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	150.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	<b>Nets (adjusted)</b>	Comb. net spendable	5124	5124
Number of children	3	0	Father	3449	Percent change	0%
% time with NCP	0.00	11.67	Mother	1675	Father	0.0%
Filing Status	Single	HH/MLA	Total	5124	Payment benefit	601
# federal exemptions	4*	1*	<b>Support</b>		Net spendable income	4050
Wages + salary	4000	0	Presumed CS	-601	Change from guideline	0
Self-employment income	0	0	Basic CS	-601	% of combined spendable	79.0%
Other taxable income	500	1825	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	301
Other nontaxable income	0	0	Child 1	-174	Dep. exemptions value	0
New-spouse income	0	0	Child 2	-281	# withholding allowances	12
Wages + Salary	0	0	Child 3	-147	Net wage paycheck	3560
Self-employment income	0	0	Spousal	blocke	<b>Mother, payor of CS, Prop. CS</b>	
SS paid other marriage	0	0	Support	d	Payment cost	601
Retirement contrib. if ATI	0	0	Total	-601	Net spendable income	1074
Required union dues	0	0	<b>Proposed, Tactic 9</b>		Change from guideline	0
Nec. Job-related exp.	0	0	Presumed CS	-601	% of combined spendable	21.0%
Adj. income (ATI)	0	0	S. Clara SS	0	% of saving over guideline	0%
SS paid other marriage	0	0	Total	-601	Total Taxes	0
CS paid other relationship	0	0	Comb. Savings	0	Dep. exemptions value	0
Health insurance	500	0	Releases	0	# withholding allowances	0
Itemized deductions	1325	0	<b>Default Case Settings</b>		Net wage paycheck	0
Other medical expenses	0	0	<b>Default Tax Settings</b>			
Property tax expenses	125	0				
Ded. interest expense	1200	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	250	0				
Mandatory retirement	0	0				
Hardship deduction	0*	150*				
Other guideline deductions	0	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				



## Practice Exercise #4

1 child (age 6), living primarily with Mom

**Visitation:** Child visits Dad every other weekend.

**Note:** Amounts are monthly unless otherwise noted.

### Parent 1 (Dad)

Married, filing jointly with new spouse  
2 children with new spouse  
\$5000 net self-employment income  
\$2000 new-spouse income (W-2 earnings)  
\$250 day care for child with Parent 2  
\$500 day care for other children  
1 hardship for purposes of exercise

### Parent 2 (Mom)

Not married  
1 child from another relationship  
\$600 incoming child support (other relationship)  
\$900 incoming spousal support (other relationship)  
\$3200 income from royalties  
\$300 property tax  
\$1300 mortgage interest  
.5 hardship for purposes of exercise

## RESULTS & ANALYSIS

**PGC**..... Father pays Mother **\$507.00** total child support

**DM**..... Father pays Mother \$514.00 total child support

There is a difference in estimated tax liabilities, primarily in the estimated self-employment tax, but this only results in a difference in the calculated net income for the father. DM uses the unrounded average visitation, where PGC uses the rounded approach. These combined differences impact net income, the K factor and H%, associated hardships, and only equates in a \$7 difference in the total support obligation.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2					
Monthly Child Support Amount		507.00	0.00					
Basic Child Support Amount		632.00	0.00					
Child Support Add-Ons Amount		0.00	125.00					
Child Care		250.00	0.00					
Visit/Travel Expenses		0.00	0.00					
School Expenses		0.00	0.00					
Uninsured Health Expenses		0.00	0.00					
Total Arrears Support Amount		0.00	0.00					
Temporary Spousal Support Amount (N/A)		0.00	0.00					
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2					
Monthly Net Disposable Income		3304.00	3816.00					
Monthly Taxable Gross Income		5000.00	4100.00					
Monthly Non-Taxable Gross Income		0.00	0.00					
Federal Adjusted Gross Income		6580.00	4100.00					
Federal Taxable Income		4505.00	1625.00					
Net Income Of Parties With Support		2797.00	4323.00					
Federal Tax Filing Status		MARRIED FILING JOINTLY (NOT WITH PARENT 2)	HEAD OF HOUSEHOLD					
Number of Tax Exemptions(Federal)		4	3					
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL					
Number of Tax Exemptions(State)		4	3					
Federal Tax Liabilities		244.00	29.00					
State Tax Liabilities		104.00	0.00					
FICA		0.00	0.00					
Self Employment Tax		840.00	0.00					
CASDI		0.00	0.00					
TANF/CalWORKS		NO	NO					
Other Monthly Deduction Totals		Parent 1	Parent 2					
Child Support Paid (Other Relationships)		0.00	0.00					
Required Union Dues		0.00	0.00					
Mandatory Retirement		0.00	0.00					
Other Guideline Deductions		0.00	0.00					
Health Insurance Premium		0.00	0.00					
Hardship Deduction Amount		507.00	254.50					
Hardship Deduction Children		1.0	0.5					
Necessary Job-Related Expenses		0.00	0.00					
Extraordinary Health Expenses		0.00	0.00					
Uninsured Catastrophic Losses		0.00	0.00					
PARENT 1 is required to pay PARENT 2 \$507.00 in CURRENT SUPPORT								
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total	
FIRST-BORN	14.0%	0.00	632.00	632.00	125.00	0.00	125.00	
	%							
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average % Time with NCP		14.0%	0.00	632.00	632.00	125.00	0.00	125.00



**Total Child Support Arrears Per Child**

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

**Calculation Results Detail**

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	3	0
Number of Children for Earned Income Credits	2	2
Number of Children for Child Tax Credits	2	2
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	NO
Number of Children for Child Tax Credits	3	0
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

**Monthly Income Details**

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>0.00</b>	<b>0.00</b>
Parent 1: Based on earned income: \$0.00 MONTHLY		
Parent 2: Based on earned income: \$0.00 MONTHLY		
<b>Self-Employment Income</b>	<b>5000.00</b>	<b>0.00</b>
<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>

<b>Other Taxable Income</b>	<b>0.00</b>	<b>4100.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	900.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	3200.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>600.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	600.00
<b>New-Spouse Income</b>	<b>2000.00</b>	<b>0.00</b>
Wages/Salary	2000.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>300.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>1300.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>

<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	507.00	254.50
Hardship Deduction Children	1.0	0.5
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2008)		Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	7170	7170
Number of children	0	1	Father	3356	Percent change	0%	0.0%
% time with NCP	14.25	0.00	Mother	3814	Father, payor of CS, Prop. CS		
Filing Status	<-MFJ	HH/MLA	Total	7170	Payment cost	514	514
# federal exemptions	4	3	Support		Net spendable income	2842	2842
Wages + salary	0	0	Presumed CS	-514	Change from guideline	0	0
Self-employment income	5000	0	Basic CS	-639	% of combined spendable	39.6%	39.6%
Other taxable income	0	4100	Add-ons	125	% of saving over guideline	0%	0.0%
TANF plus CS received	0	600	Per Kid		Total Taxes	1130	1130
Other nontaxable income	0	0	Child 1	-514	Dep. exemptions value	0	0
New-spouse income	2000	0	Spousal	blocke	# withholding allowances	0(es)	0(es)
Wages + Salary	2000	0	Support	d	Net wage paycheck	0	0
Self-employment income	0	0	Total	-514	Mother		
SS paid other marraige	0	0	Proposed, Tactic 9		Payment benefit	514	514
Retirement contrib. if ATI	0	0	Presumed CS	-514	Net spendable income	4327	4327
Required union dues	0	0	S. Clara SS	0	Change from guideline	0	0
Nec. Job-related exp.	0	0	Total	-514	% of combined spendable	60.4%	60.4%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Additional	0	Total Taxes	29	29
CS paid other relationship	0	0	releases		Dep. exemptions value	0	0
Health insurance	0	0	Default Case Settings		# withholding allowances	0(es)	0(es)
Itemized deductions	0	1600	Default Tax Settings		Net wage paycheck	0	0
Other medical expenses	0	0					
Property tax expenses	0	300					
Ded. interest expense	0	1300					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	514*	257*					
Other guideline deductions	0	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	250	0					



## Practice Exercise #5

3 children between the parents:

- 1 child (age 16) lives with Dad
- 2 children (ages 12 & 14) live with Mom

**Visitation:**

First child visits Mom 1<sup>st</sup>, 3<sup>rd</sup> and 5<sup>th</sup> weekends each month.

Second child visits Dad 3 days per week.

Third child visits Dad alternate 3-day weekends, plus 1 evening per week.

**Note:** Amounts are monthly unless otherwise noted.

**Parent 1 (Dad)**

Married, filing jointly with new spouse  
2 children with new spouse  
1 child with Parent 2 (Dad claims)  
1 child from another relationship (Dad claims)  
\$2200 bi-weekly wages (W-2 earnings)  
\$3000/month new spouse income (W-2 earnings)  
\$200 income from interest  
\$300 outgoing child support (other relationship)  
\$200 property taxes  
\$100 necessary job-related expenses  
2 hardships for purposes of exercise

**Parent 2 (Mom)**

Married, filing separately  
1 child with new spouse (Mom claims)  
2 children with Parent 1 (Mom claims)  
\$1500 2x/month worker's compensation  
\$167 property taxes  
\$400 catastrophic losses  
1 hardship for purposes of exercise

## RESULTS & ANALYSIS

**PGC.....Father pays Mother \$302.00 total child support**

**DM**.....Father pays Mother \$309.00 total child support

DM uses the unrounded average visitation, where PGC uses the rounded approach. These combined differences impact net income, the K factor and H%, associated hardships, and only equates in a \$7 difference in the total support obligation.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2				
Monthly Child Support Amount		302.00	0.00				
Basic Child Support Amount		302.00	0.00				
Child Support Add-Ons Amount		0.00	0.00				
Child Care		0.00	0.00				
Visit/Travel Expenses		0.00	0.00				
School Expenses		0.00	0.00				
Uninsured Health Expenses		0.00	0.00				
Total Arrears Support Amount		0.00	0.00				
Temporary Spousal Support Amount (N/A)		0.00	0.00				
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2				
Monthly Net Disposable Income		3557.00	2499.00				
Monthly Taxable Gross Income		4966.00	0.00				
Monthly Non-Taxable Gross Income		0.00	3000.00				
Federal Adjusted Gross Income		7966.00	0.00				
Federal Taxable Income		5308.00	0.00				
Net Income Of Parties With Support		3255.00	2801.00				
Federal Tax Filing Status		MARRIED FILING JOINTLY (NOT WITH PARENT 2)	MARRIED FILING SEPARATELY (NOT WITH PARENT 1)				
Number of Tax Exemptions(Federal)		6	4				
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL				
Number of Tax Exemptions(State)		6	4				
Federal Tax Liabilities		247.00	0.00				
State Tax Liabilities		158.00	0.00				
FICA		365.00	0.00				
Self Employment Tax		0.00	0.00				
CASDI		38.00	0.00				
TANF/CalWORKS		NO	NO				
Other Monthly Deduction Totals		Parent 1	Parent 2				
Child Support Paid (Other Relationships)		300.00	0.00				
Required Union Dues		0.00	0.00				
Mandatory Retirement		0.00	0.00				
Other Guideline Deductions		100.00	0.00				
Health Insurance Premium		0.00	0.00				
Hardship Deduction Amount		201.00	101.00				
Hardship Deduction Children		2.0	1.0				
Necessary Job-Related Expenses		100.00	0.00				
Extraordinary Health Expenses		0.00	0.00				
Uninsured Catastrophic Losses		0.00	400.00				
PARENT 1 is required to pay PARENT 2 \$302.00 in CURRENT SUPPORT							
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	85.0%	0.00	0.00	0.00	0.00	424.00	424.00
SECOND-BORN	43.0%	0.00	155.00	155.00	0.00	0.00	0.00
THIRD-BORN	28.0%	0.00	571.00	571.00	0.00	0.00	0.00
	%						
	%						
	%						
	%						
	%						
	%						

Average % Time with NCP		52.0%						0.00	726.00	726.00	0.00	424.00	424.00
Total Child Support Arrears Per Child													
Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total						
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00						
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00						
THIRD-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00						
		0.00	0.00	0.00	0.00	0.00	0.00						

## Calculation Results Detail

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	4	3
Number of Children for Earned Income Credits	4	3
Number of Children for Child Tax Credits	4	3
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	YES	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	NO	NO
Number of Children for Child Tax Credits	4	3
Number of Children for Child Tax Credits		
Include Other State Income Taxes	NO	NO
Other State Tax Rate		
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

## Monthly Income Details

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>4766.00</b>	<b>0.00</b>
<b>Parent 1:</b> Based on earned income: \$2200.00 BI-WEEKLY		
<b>Parent 2:</b> Based on earned income: \$0.00 MONTHLY		

<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>200.00</b>	<b>0.00</b>
Interest Received	200.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>3000.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	3000.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>3000.00</b>	<b>0.00</b>
Wages/Salary	3000.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
Child Support Paid (Other Relationships)	300.00	0.00
Spousal Support Paid This Relationship	0.00	0.00
Property Tax	200.00	167.00
Mortgage Interest	0.00	0.00
Other Itemized Deductions	0.00	0.00
Other Medical Expenses	0.00	0.00



Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>
<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>100.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	100.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	201.00	101.00
Hardship Deduction Children	2.0	1.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	400.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2008)		Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	6087	6087
Number of children	1	2	Father	3589	Percent change	0%	0.0%
% time with NCP	35.68	15.00	Mother	2497	Father, payor of CS, Prop. CS		
Filing Status	<-MFJ	MFS->	Total	6087	Payment cost	309	309
# federal exemptions	6	4	Support		Net spendable income	3281	3281
Wages + salary	4767	0	Presumed CS	309	Change from guideline	0	0
Self-employment income	0	0	Basic CS	309	% of combined spendable	53.9%	53.9%
Other taxable income	200	3000	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	772	772
Other nontaxable income	0	0	Child 1	-318	Dep. exemptions value	0	0
New-spouse income	3000	1800	Child 2	178	# withholding allowances	6	6
Wages + Salary	3000	0	Child 3	449	Net wage paycheck	4016	4016
Self-employment income	0	1800	Spousal	blocke	Mother		
SS paid other marraige	0	0	Support	d	Payment benefit	309	309
Retirement contrib. if ATI	0	0	Total	309	Net spendable income	2806	2806
Required union dues	0	0	Proposed, Tactic 9		Change from guideline	0	0
Nec. Job-related exp.	0	0	Presumed CS	309	% of combined spendable	46.1%	46.1%
Adj. income (ATI)	0	0	S. Clara SS	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Total	309	Total Taxes	0	0
CS paid other relationship	300	0	Comb. Savings	0	Dep. exemptions value	0	0
Health insurance	0	0	Additional releases	0	# withholding allowances	0	0
Itemized deductions	200	167			Net wage paycheck	0	0
Other medical expenses	0	0	Default Case Settings				
Property tax expenses	200	167	Default Tax Settings				
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	206*	503*					
Other guideline deductions	100	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					



## Practice Exercise #6

1 child in foster care and parents live together

**Visitation:** None

**Notes:**

- For purposes of this exercise, do not give either parent a tax exemption or child-related tax credits for the child in foster care. Do give a tax exemption and child-related tax credits for the other child living in the home.
- Amounts are monthly unless otherwise noted.

**(a) Parent 1 (Dad)**

Married, filing jointly with Parent 2  
1 other child with Parent 2  
\$2000 income (W-2 earnings)

**Parent 2 (Mom)**

Married, filing jointly with Parent 1  
1 other child with Parent 1  
\$3500 income (W-2 earnings)

**RESULTS & ANALYSIS**

**PGC** ..... Father pays **\$409.00** total child support

**DM** ..... Father pays \$414.00 total child support

**PGC** ..... Mother pays **\$715.00** total child support

**DM** ..... Mother pays \$725.00 total child support

There is a slight difference in estimated tax liabilities, resulting in a \$22 difference in calculated net income for Dad and \$38 for Mom. DM doesn't round average visitation, where the PGC rounds average visitation. These differences impact the net income, the K factor and H%, but only equates to a combined \$15 difference in the total support obligation.

**(b) Parent 1 (Dad)**

Add .36 proportional hardship

**Parent 2 (Mom)**

Add .64 proportional hardship

**RESULTS & ANALYSIS**

**PGC** ..... Father pays **\$328.00** total child support (\$324 hardship)

**DM** ..... Father pays \$382.00 total child support (\$225 hardship)

**PGC** ..... Mother pays **\$572.00** total child support (\$575 hardship)

**DM** ..... Mother pays \$622.00 total child support (\$400 hardship)

There is a significant difference in estimated tax liabilities, resulting in a \$135 difference in calculated net income for Dad and a \$202 difference for Mom. DM uses the unrounded average visitation, where PGC uses the rounded average. These combined differences impact net income, the K factor and H%, and associated hardships. This equates to a \$104 difference in the total support obligation. Running the combined factors one-sided in DM provides a combined result of \$942 in proportion to their gross income, which equates to \$339 for Dad and \$603 for Mom vs. \$328 for Dad and \$572 for Mom. Apportioning the DM \$942 in proportion to the DM calculated net incomes as required by statute equates to \$301 for Dad and \$641 for Mom. The PGC approach follows the statute more closely without the need to combine data, deductions, etc., for a one-sided calculation.

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2				
Monthly Child Support Amount		409.00	715.00				
Basic Child Support Amount		409.00	715.00				
Child Support Add-Ons Amount		0.00	0.00				
Child Care		0.00	0.00				
Visit/Travel Expenses		0.00	0.00				
School Expenses		0.00	0.00				
Uninsured Health Expenses		0.00	0.00				
Total Arrears Support Amount		0.00	0.00				
Temporary Spousal Support Amount (N/A)		0.00	0.00				
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2				
Monthly Net Disposable Income		1635.00	2862.00				
Monthly Taxable Gross Income		2000.00	3500.00				
Monthly Non-Taxable Gross Income		0.00	0.00				
Federal Adjusted Gross Income		2000.00	3500.00				
Federal Taxable Income		1352.00	2365.00				
Net Income Of Parties With Support		1941.00	2556.00				
Federal Tax Filing Status		MARRIED FILING JOINTLY (WITH PARENT 2)	MARRIED FILING JOINTLY (WITH PARENT 1)				
Number of Tax Exemptions(Federal)		1	2				
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL				
Number of Tax Exemptions(State)		1	2				
Federal Tax Liabilities		148.00	259.00				
State Tax Liabilities		48.00	83.00				
FICA		153.00	268.00				
Self Employment Tax		0.00	0.00				
CASDI		16.00	28.00				
TANF/CalWORKS		NO	NO				
Other Monthly Deduction Totals		Parent 1	Parent 2				
Child Support Paid (Other Relationships)		0.00	0.00				
Required Union Dues		0.00	0.00				
Mandatory Retirement		0.00	0.00				
Other Guideline Deductions		0.00	0.00				
Health Insurance Premium		0.00	0.00				
Hardship Deduction Amount		0.00	0.00				
Hardship Deduction Children		0.0	0.0				
Necessary Job-Related Expenses		0.00	0.00				
Extraordinary Health Expenses		0.00	0.00				
Uninsured Catastrophic Losses		0.00	0.00				
PARENT 1 is required to pay THIRD PARTY \$409.00 in CURRENT SUPPORT							
PARENT 2 is required to pay THIRD PARTY \$715.00 in CURRENT SUPPORT							
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	0.0%	0.00	409.00	409.00	0.00	715.00	715.00
	%						
	%						
	%						
	%						
	%						
	%						
	%						
	%						
Average % Time	0.0%		0.00	409.00	409.00	0.00	715.00

### Calculation Results Detail

### Monthly Income Details

<https://www.cse.ca.gov/ChildSupport/cse/guidelineCalculator/viewGuidelineCalculationSummary...> 2/27/2009

<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>

<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	<b>Nets (adjusted)</b>	Comb. net spendable	4557	4557
Number of children	0	1	Father	1657	Percent change	0%
% time with NCP	0.00	0.00	Mother	2900	Father, payor of CS, Prop. CS	
Filing Status	MFJ->	<-MFJ	Total	4557	Payment cost	414
# federal exemptions	2	1	<b>Support</b>		Net spendable income	1243
Wages + salary	2000	3500	Presumed CS	-414	Change from guideline	0
Self-employment income	0	0	Basic CS	-414	% of combined spendable	27.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343
Other nontaxable income	0	0	Child 1	-414	Dep. exemptions value	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677
Self-employment income	0	0	Total	-414	Mother	
SS paid other marriage	0	0	<b>Proposed, Tactic 9</b>		Payment benefit	414
Retirement contrib. if ATI	0	0	Presumed CS	-414	Net spendable income	3315
Required union dues	0	0	S. Clara SS	0	Change from guideline	0
Nec. Job-related exp.	0	0	Total	-414	% of combined spendable	72.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%
SS paid other marriage	0	0	Additional	0	Total Taxes	600
CS paid other relationship	0	0	releases		Dep. exemptions value	0
Health insurance	0	0	<b>Default Case Settings</b>		# withholding allowances	2
Itemized deductions	0	0	<b>Default Tax Settings</b>		Net wage paycheck	2902
Other medical expenses	0	0				
Property tax expenses	0	0				
Ded. interest expense	0	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	0	0				
Mandatory retirement	0	0				
Hardship deduction	0*	0*				
Other guideline deductions	0	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				



## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	<b>Nets (adjusted)</b>	Comb. net spendable	4557	4557
Number of children	1	0	Father	1657	Percent change	0%
% time with NCP	0.00	0.00	Mother	2900	Father	0.0%
Filing Status	MFJ->	<-MFJ	Total	4557	Payment benefit	725
# federal exemptions	2	1	<b>Support</b>		Net spendable income	2382
Wages + salary	2000	3500	Presumed CS	725	Change from guideline	0
Self-employment income	0	0	Basic CS	725	% of combined spendable	52.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343
Other nontaxable income	0	0	Child 2	725	Dep. exemptions value	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677
Self-employment income	0	0	Total	725	Mother, payor of CS, Prop. CS	
SS paid other marriage	0	0	<b>Proposed, Tactic 9</b>		Payment cost	725
Retirement contrib. if ATI	0	0	Presumed CS	725	Net spendable income	2175
Required union dues	0	0	S. Clara SS	0	Change from guideline	0
Nec. Job-related exp.	0	0	Total	725	% of combined spendable	47.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%
SS paid other marriage	0	0	Additional	0	Total Taxes	600
CS paid other relationship	0	0	releases		Dep. exemptions value	0
Health insurance	0	0	<b>Default Case Settings</b>		# withholding allowances	2
Itemized deductions	0	0	<b>Default Tax Settings</b>		Net wage paycheck	2902
Other medical expenses	0	0				
Property tax expenses	0	0				
Ded. interest expense	0	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	0	0				
Mandatory retirement	0	0				
Hardship deduction	0*	0*				
Other guideline deductions	0	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2				
Monthly Child Support Amount		328.00	572.00				
Basic Child Support Amount		328.00	572.00				
Child Support Add-Ons Amount		0.00	0.00				
Child Care		0.00	0.00				
Visit/Travel Expenses		0.00	0.00				
School Expenses		0.00	0.00				
Uninsured Health Expenses		0.00	0.00				
Total Arrears Support Amount		0.00	0.00				
Temporary Spousal Support Amount (N/A)		0.00	0.00				
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2				
Monthly Net Disposable Income		1311.00	2287.00				
Monthly Taxable Gross Income		2000.00	3500.00				
Monthly Non-Taxable Gross Income		0.00	0.00				
Federal Adjusted Gross Income		2000.00	3500.00				
Federal Taxable Income		1352.00	2365.00				
Net Income Of Parties With Support		1555.00	2043.00				
Federal Tax Filing Status		MARRIED FILING JOINTLY (WITH PARENT 2)	MARRIED FILING JOINTLY (WITH PARENT 1)				
Number of Tax Exemptions(Federal)		1	2				
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL				
Number of Tax Exemptions(State)		1	2				
Federal Tax Liabilities		148.00	259.00				
State Tax Liabilities		48.00	83.00				
FICA		153.00	268.00				
Self Employment Tax		0.00	0.00				
CASDI		16.00	28.00				
TANF/CalWORKS		NO	NO				
Other Monthly Deduction Totals		Parent 1	Parent 2				
Child Support Paid (Other Relationships)		0.00	0.00				
Required Union Dues		0.00	0.00				
Mandatory Retirement		0.00	0.00				
Other Guideline Deductions		0.00	0.00				
Health Insurance Premium		0.00	0.00				
Hardship Deduction Amount		324.00	575.00				
Hardship Deduction Children		0.36	0.64				
Necessary Job-Related Expenses		0.00	0.00				
Extraordinary Health Expenses		0.00	0.00				
Uninsured Catastrophic Losses		0.00	0.00				
PARENT 1 is required to pay THIRD PARTY \$328.00 in CURRENT SUPPORT							
PARENT 2 is required to pay THIRD PARTY \$572.00 in CURRENT SUPPORT							
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	0.0%	0.00	328.00	328.00	0.00	572.00	572.00
	%						
	%						
	%						
	%						
	%						
	%						
	%						
	%						
Average % Time		0.0%	0.00	328.00	328.00	0.00	572.00
							572.00

### Calculation Results Detail

### Monthly Income Details

<https://www.cse.ca.gov/ChildSupport/cse/guidelineCalculator/viewGuidelineCalculationSummary...> 2/27/2009

<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>0.00</b>
Public Assistance	0.00	0.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00
<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>

<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	324.00	575.00
Hardship Deduction Children	0.36	0.64
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)		Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable	4177	4177
Number of children	0	1	Father	1520	Percent change	0%	0.0%
% time with NCP	0.00	0.00	Mother	2657	Father, payor of CS, Prop. CS		
Filing Status	MFJ->	<-MFJ	Total	4177	Payment cost	380	380
# federal exemptions	1	2	Support		Net spendable income	1140	1140
Wages + salary	2000	3500	Presumed CS	-380	Change from guideline	0	0
Self-employment income	0	0	Basic CS	-380	% of combined spendable	27.3%	27.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%	0.0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343	343
Other nontaxable income	0	0	Child 1	-380	Dep. exemptions value	0	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677	1677
Self-employment income	0	0	Total	-380	Mother		
SS paid other marraige	0	0	Proposed, Tactic 9		Payment benefit	380	380
Retirement contrib. if ATI	0	0	Presumed CS	-380	Net spendable income	3037	3037
Required union dues	0	0	S. Clara SS	0	Change from guideline	0	0
Nec. Job-related exp.	0	0	Total	-380	% of combined spendable	72.7%	72.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%	0.0%
SS paid other marriage	0	0	Additional	0	Total Taxes	600	600
CS paid other relationship	0	0	releases		Dep. exemptions value	0	0
Health insurance	0	0	Default Case Settings		# withholding allowances	2	2
Itemized deductions	0	0	Default Tax Settings		Net wage paycheck	2902	2902
Other medical expenses	0	0					
Property tax expenses	0	0					
Ded. interest expense	0	0					
Charitable contribution	0	0					
Miscellaneous itemized	0	0					
Required union dues	0	0					
Mandatory retirement	0	0					
Hardship deduction	137*	243*					
Other guideline deductions	0	0					
AMT Info (IRS Form 6251)	0	0					
Child support add-ons	0	0					

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2009)	Cash Flow Analysis	Gdln.	Prop.
Party Info	Father	Mother	<b>Nets (adjusted)</b>	Comb. net spendable	3932	3932
Number of children	1	0	Father	1432	Percent change	0%
% time with NCP	0.00	0.00	Mother	2500	Father	0.0%
Filing Status	MFJ->	<-MFJ	Total	3932	Payment benefit	625
# federal exemptions	1	2	<b>Support</b>		Net spendable income	2057
Wages + salary	2000	3500	Presumed CS	625	Change from guideline	0
Self-employment income	0	0	Basic CS	625	% of combined spendable	52.3%
Other taxable income	0	0	Add-ons	0	% of saving over guideline	0%
TANF plus CS received	0	0	Per Kid		Total Taxes	343
Other nontaxable income	0	0	Child 2	625	Dep. exemptions value	0
New-spouse income	0	0	Spousal	blocke	# withholding allowances	0(es)
Wages + Salary	0	0	Support	d	Net wage paycheck	1677
Self-employment income	0	0	Total	625	Mother, payor of CS, Prop. CS	
SS paid other marriage	0	0	<b>Proposed, Tactic 9</b>		Payment cost	625
Retirement contrib. if ATI	0	0	Presumed CS	625	Net spendable income	1875
Required union dues	0	0	S. Clara SS	0	Change from guideline	0
Nec. Job-related exp.	0	0	Total	625	% of combined spendable	47.7%
Adj. income (ATI)	0	0	Comb. Savings	0	% of saving over guideline	0%
SS paid other marriage	0	0	Additional	0	Total Taxes	600
CS paid other relationship	0	0	releases		Dep. exemptions value	0
Health insurance	0	0	<b>Default Case Settings</b>		# withholding allowances	2
Itemized deductions	0	0	<b>Default Tax Settings</b>		Net wage paycheck	2902
Other medical expenses	0	0				
Property tax expenses	0	0				
Ded. interest expense	0	0				
Charitable contribution	0	0				
Miscellaneous itemized	0	0				
Required union dues	0	0				
Mandatory retirement	0	0				
Hardship deduction	225*	400*				
Other guideline deductions	0	0				
AMT Info (IRS Form 6251)	0	0				
Child support add-ons	0	0				

## Practice Exercise #7

Hearing to set aside a presumed income order; support began 7/1/07.  
2 children (now ages 6 and 8), living primarily with Mom.  
Dad lives in Nevada (no state income taxes).

**Visitation:** None

**Note:** Amounts are monthly unless otherwise noted.

<b>2007</b>	<b><u>Parent 1 (Dad)</u></b> Not married No other children \$980 income (W-2 earnings)	<b><u>Parent 2 (Mom)</u></b> Not married No other children \$750 TANF
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### RESULTS & ANALYSIS

**PGC** .....Father pays Mother **\$313.00** total child support  
**DM**.....Father pays Mother \$313.00 total child support

<b>2008</b>	<b><u>Parent 1 (Dad)</u></b> \$1200 income (W-2 earnings)	<b><u>Parent 2 (Mom)</u></b> \$760 TANF
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### RESULTS & ANALYSIS

**PGC** .....Father pays Mother **\$425.00** total child support  
**DM**.....Father pays Mother \$425.00 total child support

<b>2009</b>	<b><u>Parent 1</u></b> Married, filing jointly with new spouse 1 child with new spouse \$18/hour, 40 hours/week (W-2 earnings) .5 hardship for purposes of exercise	<b><u>Parent 2</u></b> \$770 TANF
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### RESULTS & ANALYSIS

**PGC** .....Father pays Mother **\$1030.00** total child support (\$257 hardship)  
**DM**.....Father pays Mother \$1031.00 total child support (\$257 hardship)



## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2						
Monthly Child Support Amount		313.00	0.00						
Basic Child Support Amount		313.00 to 354.00	0.00						
Child Support Add-Ons Amount		0.00	0.00						
Child Care		0.00	0.00						
Visit/Travel Expenses		0.00	0.00						
School Expenses		0.00	0.00						
Uninsured Health Expenses		0.00	0.00						
Total Arrears Support Amount		1878.00	0.00						
Temporary Spousal Support Amount (N/A)		0.00	0.00						
Monthly Tax/Income Information (Tax Year: 2007)		Parent 1	Parent 2						
Monthly Net Disposable Income		885.00	0.00						
Monthly Taxable Gross Income		980.00	0.00						
Monthly Non-Taxable Gross Income		0.00	0.00						
Federal Adjusted Gross Income		980.00	0.00						
Federal Taxable Income		251.00	0.00						
Net Income Of Parties With Support		572.00	313.00						
Federal Tax Filing Status		SINGLE	HEAD OF HOUSEHOLD						
Number of Tax Exemptions(Federal)		1	3						
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL						
Number of Tax Exemptions(State)		1	3						
Federal Tax Liabilities		20.00	0.00						
State Tax Liabilities		0.00	0.00						
FICA		75.00	0.00						
Self Employment Tax		0.00	0.00						
CASDI		0.00	0.00						
TANF/CalWORKS		NO	YES						
Other Monthly Deduction Totals		Parent 1	Parent 2						
Child Support Paid (Other Relationships)		0.00	0.00						
Required Union Dues		0.00	0.00						
Mandatory Retirement		0.00	0.00						
Other Guideline Deductions		0.00	0.00						
Health Insurance Premium		0.00	0.00						
Hardship Deduction Amount		0.00	0.00						
Hardship Deduction Children		0.0	0.0						
Necessary Job-Related Expenses		0.00	0.00						
Extraordinary Health Expenses		0.00	0.00						
Uninsured Catastrophic Losses		0.00	0.00						
PARENT 1 is required to pay PARENT 2 \$1878.00 in ARREARS									
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons		Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total	
FIRST-BORN	0.0%	0.00		117.00	117.00	0.00	0.00	0.00	
SECOND-BORN	0.0%	0.00		196.00	196.00	0.00	0.00	0.00	
	%								
	%								
	%								
	%								
	%								
	%								
	%								
Average % Time with NCP		0.0%		0.00	313.00	313.00	0.00	0.00	0.00
Total Child Support Arrears Per Child									

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	07/01/2007 - 12/31/2007	0.00	702.00	702.00	0.00	0.00	0.00
SECOND-BORN	07/01/2007 - 12/31/2007	0.00	1176.00	1176.00	0.00	0.00	0.00
		0.00	1878.00	1878.00	0.00	0.00	0.00

## Calculation Results Detail

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	0	2
Number of Children for Earned Income Credits	0	2
Number of Children for Child Tax Credits	0	2
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	NO	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	YES
Number of Children for Child Tax Credits	0	2
Number of Children for Child Tax Credits		
Include Other State Income Taxes	YES	NO
Other State Tax Rate	0.0	
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

## Monthly Income Details

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>980.00</b>	<b>0.00</b>
Parent 1: Based on earned income: \$980.00 MONTHLY		
Parent 2: Based on earned income: \$0.00 MONTHLY		
<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>

<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>750.00</b>
Public Assistance	0.00	750.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00

<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>
<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2007)		Cash Flow Analysis		Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable		885	910
Number of children	0	2	Father	885	Percent change		0%	2.8%
% time with NCP	0.00	0.00	Mother	0	Father, payor of CS, Prop. CS			
Filing Status	Single	HH/MLA	Total	885	Payment cost		313	306
# federal exemptions	1*	3*	Support		Net spendable income		572	579
Wages + salary	980	0	Presumed CS	313	Change from guideline		0	7
Self-employment income	0	0	Basic CS	313	% of combined spendable		64.6%	63.6%
Other taxable income	0	0	Add-ons	0	% of saving over guideline		0%	28.2%
TANF plus CS received	0	750	Per Kid		Total Taxes		95	70
Other nontaxable income	0	0	Child 1	118	Dep. exemptions value		0	7
New-spouse income	0	0	Child 2	196	# withholding allowances		1(w5)	2(w5)
Wages + Salary	0	0	CS Range: 313 to 354		Net wage paycheck		1000	1028
Self-employment income	0	0	Spousal	blocke	Mother			
SS paid other marraige	0	0	Support	d	Payment benefit		313	332
Retirement contrib. if ATI	0	0	Total	313	Net spendable income		313	332
Required union dues	0	0	Proposed, Tactic 9		Change from guideline		0	18
Nec. Job-related exp.	0	0	Presumed CS	332	% of combined spendable		35.4%	36.4%
Adj. income (ATI)	0	0	S. Clara SS	0	% of saving over guideline		0%	71.8%
SS paid other marriage	0	0	Total	332	Total Taxes		0	0
CS paid other relationship	0	0	Comb. Savings	25	Dep. exemptions value		0	18
Health insurance	0	0	Total releases to Father	1	# withholding allowances		0	0
Itemized deductions	0	0			Net wage paycheck		0	0
Other medical expenses	0	0	Default Case Settings					
Property tax expenses	0	0	2 Tax Settings Changed					
Ded. interest expense	0	0						
Charitable contribution	0	0						
Miscellaneous itemized	0	0						
Required union dues	0	0						
Mandatory retirement	0	0						
Hardship deduction	0*	0*						
Other guideline deductions	0	0						
AMT Info (IRS Form 6251)	0	0						
Child support add-ons	0	0						

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2					
Monthly Child Support Amount		425.00	0.00					
Basic Child Support Amount		425.00	0.00					
Child Support Add-Ons Amount		0.00	0.00					
Child Care		0.00	0.00					
Visit/Travel Expenses		0.00	0.00					
School Expenses		0.00	0.00					
Uninsured Health Expenses		0.00	0.00					
Total Arrears Support Amount		5100.00	0.00					
Temporary Spousal Support Amount (N/A)		0.00	0.00					
Monthly Tax/Income Information (Tax Year: 2008)		Parent 1	Parent 2					
Monthly Net Disposable Income		1063.00	0.00					
Monthly Taxable Gross Income		1200.00	0.00					
Monthly Non-Taxable Gross Income		0.00	0.00					
Federal Adjusted Gross Income		1200.00	0.00					
Federal Taxable Income		454.00	0.00					
Net Income Of Parties With Support		638.00	425.00					
Federal Tax Filing Status		SINGLE	HEAD OF HOUSEHOLD					
Number of Tax Exemptions(Federal)		1	3					
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL					
Number of Tax Exemptions(State)		1	3					
Federal Tax Liabilities		45.00	0.00					
State Tax Liabilities		0.00	0.00					
FICA		92.00	0.00					
Self Employment Tax		0.00	0.00					
CASDI		0.00	0.00					
TANF/CalWORKS		NO	YES					
Other Monthly Deduction Totals		Parent 1	Parent 2					
Child Support Paid (Other Relationships)		0.00	0.00					
Required Union Dues		0.00	0.00					
Mandatory Retirement		0.00	0.00					
Other Guideline Deductions		0.00	0.00					
Health Insurance Premium		0.00	0.00					
Hardship Deduction Amount		0.00	0.00					
Hardship Deduction Children		0.0	0.0					
Necessary Job-Related Expenses		0.00	0.00					
Extraordinary Health Expenses		0.00	0.00					
Uninsured Catastrophic Losses		0.00	0.00					
PARENT 1 is required to pay PARENT 2 \$5100.00 in ARREARS								
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons		Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	0.0%	0.00		159.00	159.00	0.00	0.00	0.00
SECOND-BORN	0.0%	0.00		266.00	266.00	0.00	0.00	0.00
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average % Time with NCP		0.0%		0.00	425.00	425.00	0.00	0.00
Total Child Support Arrears Per Child								

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	01/01/2008 - 12/31/2008	0.00	1908.00	1908.00	0.00	0.00	0.00
SECOND-BORN	01/01/2008 - 12/31/2008	0.00	3192.00	3192.00	0.00	0.00	0.00
		0.00	5100.00	5100.00	0.00	0.00	0.00

## Calculation Results Detail

Tax Setting Details		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	0	2
Number of Children for Earned Income Credits	0	2
Number of Children for Child Tax Credits	0	2
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	NO	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	YES
Number of Children for Child Tax Credits	0	2
Number of Children for Child Tax Credits		
Include Other State Income Taxes	YES	NO
Other State Tax Rate	0.0	
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

## Monthly Income Details

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>1200.00</b>	<b>0.00</b>
Parent 1: Based on earned income: \$1200.00 MONTHLY		
Parent 2: Based on earned income: \$0.00 MONTHLY		
<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>

<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>
<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>760.00</b>
Public Assistance	0.00	760.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00



<b>Required Union Dues</b>	<b>0.00</b>	<b>0.00</b>
<b>Health Insurance Premium</b>	<b>0.00</b>	<b>0.00</b>
Paid By Party (Pre-Tax)	0.00	0.00
Paid By Party (Post-Tax)	0.00	0.00
Wage Deduction (Pre-Tax)	0.00	0.00
Wage Deduction (Post-Tax)	0.00	0.00
<b>Retirement Contributions</b>	<b>0.00</b>	<b>0.00</b>
Mandatory Retirement(Tax-Deferred)	0.00	0.00
Mandatory Retirement(Non-Tax-Deferred)	0.00	0.00
Voluntary Retirement(Non-Tax-Deferred)	0.00	0.00
<b>Other Guideline Deductions</b>	<b>0.00</b>	<b>0.00</b>
Spousal/Other Partner Support Paid Other Relationship	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00
<b>State Adjustments</b>		
State Adjustments to Income	0.00	0.00
State Adjustments to Itemized Deduction	0.00	0.00
<b>Monthly Hardship Deduction</b>		
Hardship Deduction Amount	0.00	0.00
Hardship Deduction Children	0.0	0.0
<b>Hardship Deduction Expenses</b>		
Extraordinary Health Expenses	0.00	0.00
Uninsured Catastrophic Losses	0.00	0.00
<b>Other Tax Deductions</b>	<b>0.00</b>	<b>0.00</b>
Adjustments to Income	0.00	0.00
Other Discretionary Deductions	0.00	0.00
<b>Alternative Minimum Tax Information</b>	<b>0.00</b>	<b>0.00</b>
Certain Interest on Home Mortgage	0.00	0.00
Investment Interest	0.00	0.00
Post-1986 Depreciation	0.00	0.00
Adjusted Gain or Loss	0.00	0.00
Incentive Stock Options	0.00	0.00
Passive Activities	0.00	0.00
Estates and Trusts, Schedule K-1	0.00	0.00
Tax Exempt Interest From Private Activity Bond	0.00	0.00
Other Preferences	0.00	0.00
Alternative Minimum Tax Operating Loss Deduction	0.00	0.00

## DissoMaster Data Screen

### Monthly Figures

Input Data	Father	Mother	Guideline (2008)		Cash Flow Analysis		Gdln.	Prop.
Party Info	Father	Mother	Nets (adjusted)		Comb. net spendable		1063	1138
Number of children	0	2	Father	1063	Percent change		0%	7.0%
% time with NCP	0.00	0.00	Mother	0	Father, payor of CS, Prop. CS			
Filing Status	Single	HH/MLA	Total	1063	Payment cost		425	380
# federal exemptions	1*	3*	Support		Net spendable income		638	683
Wages + salary	1200	0	Presumed CS	425	Change from guideline		0	45
Self-employment income	0	0	Basic CS	425	% of combined spendable		60.0%	60.0%
Other taxable income	0	0	Add-ons	0	% of saving over guideline		0%	60.0%
TANF plus CS received	0	760	Per Kid		Total Taxes		137	62
Other nontaxable income	0	0	Child 1	159	Dep. exemptions value		0	45
New-spouse income	0	0	Child 2	266	# withholding allowances		1	3
Wages + Salary	0	0	Spousal	blocke	Net wage paycheck		1037	1098
Self-employment income	0	0	Support	d	Mother			
SS paid other marriage	0	0	Total	425	Payment benefit		425	455
Retirement contrib. if ATI	0	0	Proposed, Tactic 9		Net spendable income		425	455
Required union dues	0	0	Presumed CS	455	Change from guideline		0	30
Nec. Job-related exp.	0	0	S. Clara SS	0	% of combined spendable		40.0%	40.0%
Adj. income (ATI)	0	0	Total	455	% of saving over guideline		0%	40.0%
SS paid other marriage	0	0	Comb. Savings	75	Total Taxes		0	0
CS paid other relationship	0	0	Total releases to Father	1	Dep. exemptions value		0	30
Health insurance	0	0			# withholding allowances		0	0
Itemized deductions	0	0	Default Case Settings		Net wage paycheck		0	0
Other medical expenses	0	0	2 Tax Settings Changed					
Property tax expenses	0	0						
Ded. interest expense	0	0						
Charitable contribution	0	0						
Miscellaneous itemized	0	0						
Required union dues	0	0						
Mandatory retirement	0	0						
Hardship deduction	0*	0*						
Other guideline deductions	0	0						
AMT Info (IRS Form 6251)	0	0						
Child support add-ons	0	0						

## Calculation Results Summary

Monthly Support Totals		Parent 1	Parent 2					
Monthly Child Support Amount		1030.00	0.00					
Basic Child Support Amount		1030.00	0.00					
Child Support Add-Ons Amount		0.00	0.00					
Child Care		0.00	0.00					
Visit/Travel Expenses		0.00	0.00					
School Expenses		0.00	0.00					
Uninsured Health Expenses		0.00	0.00					
Total Arrears Support Amount		0.00	0.00					
Temporary Spousal Support Amount (N/A)		0.00	0.00					
Monthly Tax/Income Information (Tax Year: 2009)		Parent 1	Parent 2					
Monthly Net Disposable Income		2574.00	0.00					
Monthly Taxable Gross Income		3120.00	0.00					
Monthly Non-Taxable Gross Income		0.00	0.00					
Federal Adjusted Gross Income		3120.00	0.00					
Federal Taxable Income		1337.00	0.00					
Net Income Of Parties With Support		1544.00	1030.00					
Federal Tax Filing Status		MARRIED FILING JOINTLY (NOT WITH PARENT 2)	HEAD OF HOUSEHOLD					
Number of Tax Exemptions(Federal)		3	3					
State Tax Filing Status		SAME AS FEDERAL	SAME AS FEDERAL					
Number of Tax Exemptions(State)		3	3					
Federal Tax Liabilities		50.00	0.00					
State Tax Liabilities		0.00	0.00					
FICA		239.00	0.00					
Self Employment Tax		0.00	0.00					
CASDI		0.00	0.00					
TANF/CalWORKS		NO	YES					
Other Monthly Deduction Totals		Parent 1	Parent 2					
Child Support Paid (Other Relationships)		0.00	0.00					
Required Union Dues		0.00	0.00					
Mandatory Retirement		0.00	0.00					
Other Guideline Deductions		0.00	0.00					
Health Insurance Premium		0.00	0.00					
Hardship Deduction Amount		257.00	0.00					
Hardship Deduction Children		0.5	0.0					
Necessary Job-Related Expenses		0.00	0.00					
Extraordinary Health Expenses		0.00	0.00					
Uninsured Catastrophic Losses		0.00	0.00					
PARENT 1 is required to pay PARENT 2 \$1030.00 in CURRENT SUPPORT								
Monthly Support Amounts Per Child	% Time with Parent1	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total	
FIRST-BORN	0.0%	0.00	386.00	386.00	0.00	0.00	0.00	
SECOND-BORN	0.0%	0.00	644.00	644.00	0.00	0.00	0.00	
	%							
	%							
	%							
	%							
	%							
	%							
	%							
Average % Time with NCP		0.0%	0.00	1030.00	1030.00	0.00	0.00	0.00

**Total Child Support Arrears Per Child**

Child Name	Prior Period Date Range	Parent1 Add-Ons	Parent1 Support	Parent1 Total	Parent2 Add-Ons	Parent2 Support	Parent2 Total
FIRST-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
SECOND-BORN	Not Applicable	0.00	0.00	0.00	0.00	0.00	0.00
		0.00	0.00	0.00	0.00	0.00	0.00

**Calculation Results Detail**

<b>Tax Setting Details</b>		
	Parent 1	Parent 2
<b>Federal Tax Settings</b>		
Include Self-Employment Taxes	YES	YES
Include FICA	YES	YES
Include Medicare	YES	YES
Include Advance Earned Income Credit	YES	YES
Number of Children for Child Care Credits	1	2
Number of Children for Earned Income Credits	1	2
Number of Children for Child Tax Credits	1	2
Parent is Blind	NO	NO
Parent is 65 or Older	NO	NO
New Spouse is Blind	NO	NO
New Spouse is 65 or Older	NO	NO
Married Filing Separately, Lived with Spouse Part of the Year	YES	YES
<b>State Tax Settings</b>		
Include California State Income Taxes	NO	YES
California State Disability Insurance	YES	YES
Dependency Credit for Dependent Parent(s)	NO	NO
Joint Custody Head of Household Credit	NO	NO
California Renter's Credit	YES	YES
Number of Children for Child Tax Credits	1	2
Number of Children for Child Tax Credits		
Include Other State Income Taxes	YES	NO
Other State Tax Rate	0.0	
Other State Tax Amount		
Deduction type when NCP and Other Parent are Married Filing Separately		

**Monthly Income Details**

	Parent 1	Parent 2
<b>Wages/Salary</b>	<b>3120.00</b>	<b>0.00</b>
Parent 1: Based on earned income: \$18.00 HOURLY WAGE, 40 hours / week		
Parent 2: Based on earned income: \$0.00 MONTHLY		
<b>Self-Employment Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Unemployment Compensation</b>	<b>0.00</b>	<b>0.00</b>

<b>Disability (Taxable)</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
Interest Received	0.00	0.00
Nonqualified Dividends	0.00	0.00
Qualified Dividends	0.00	0.00
Operating Losses and Other Income	0.00	0.00
Short-Term Capital Gains	0.00	0.00
Long-Term Capital Gains	0.00	0.00
Rental Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Line 4e from IRS Form 4952	0.00	0.00
Unrecaptured Section 1250 Gains	0.00	0.00
Royalties	0.00	0.00
Other Taxable Income Adjustments	0.00	0.00
<b>Other Non-Taxable Income</b>	<b>0.00</b>	<b>0.00</b>
<b>Social Security Income (Non-Taxable)</b>	<b>0.00</b>	<b>0.00</b>
Significant Other/New-Mate Income	0.00	0.00
Tax Exempt Interest	0.00	0.00
Depreciation or Other	0.00	0.00
Disability	0.00	0.00
Worker's Compensation	0.00	0.00
<b>Public Assistance and Child Support Received</b>	<b>0.00</b>	<b>770.00</b>
Public Assistance	0.00	770.00
Child Support Received	0.00	0.00
<b>New-Spouse Income</b>	<b>0.00</b>	<b>0.00</b>
Wages/Salary	0.00	0.00
Self-Employment Income	0.00	0.00
Social Security Income(Taxable)	0.00	0.00
Social Security Income(Non-Taxable)	0.00	0.00
Other Taxable Income	0.00	0.00
Spousal Support Paid Other Marriage	0.00	0.00
Retirement Contribution if Adjustments to Income	0.00	0.00
Required Union Dues	0.00	0.00
Necessary Job-Related Expenses	0.00	0.00

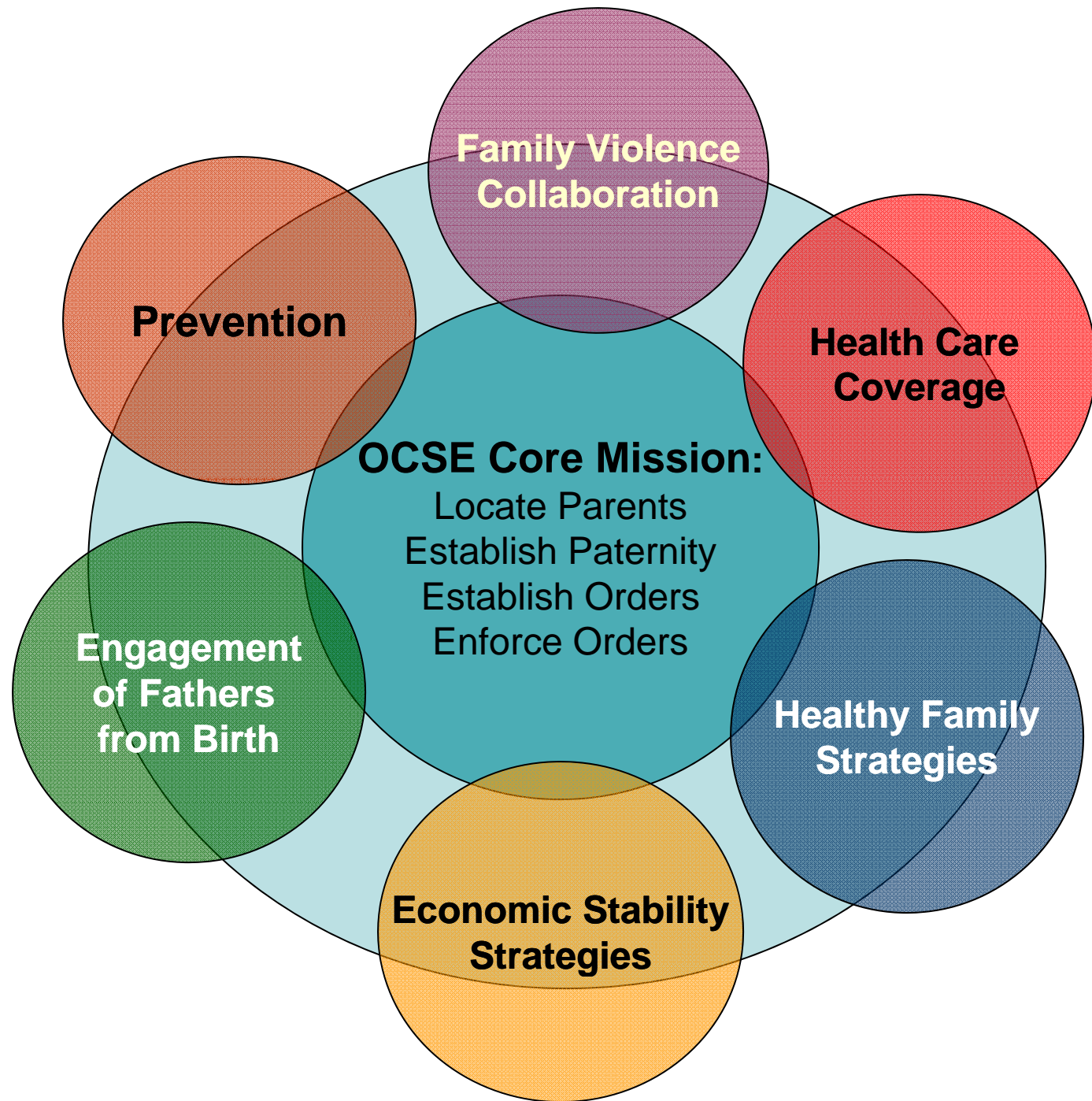
Monthly Deduction Details		
	Parent 1	Parent 2
<b>Child Support Paid (Other Relationships)</b>	<b>0.00</b>	<b>0.00</b>
<b>Spousal Support Paid This Relationship</b>	<b>0.00</b>	<b>0.00</b>
<b>Property Tax</b>	<b>0.00</b>	<b>0.00</b>
<b>Mortgage Interest</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Itemized Deductions</b>	<b>0.00</b>	<b>0.00</b>
Other Medical Expenses	0.00	0.00
Deductable Interest Expenses	0.00	0.00
Contribution Deduction	0.00	0.00
Miscellaneous Itemized	0.00	0.00

# **TAB O**

## **Plenary: "Child Support – New Horizons"**

**Ms. Vicki Turetsky, Mr. David Oppenheim,  
and Mr. Bill Otterbeck**

**Facilitated by Mr. Michael L. Wright**



# TAB P

## Qualifying Ethics 4 Core Ethics Training

Hon. Joyce Cram and Hon. Edward Lee

***MATERIALS TO BE DISTRIBUTED***



# TAB Q

## **DCSS Presents: Customer Connect, FIDM, and Medical Support Implementation**

**Ms. Jeanne Fjordbeck, Mr. Robert Jones,  
and Ms. Lesley Hull**

***MATERIALS TO BE DISTRIBUTED***

# TAB R

## The Neuroscience and Psychology of Decision-Making in Child Support

Ms. Kimberly Papillon

*MATERIALS TO BE DISTRIBUTED*

# **TAB S**

## **Child Support Guideline Study**

**Mr. Michael L. Wright and Ms. Jamie G. Lau**

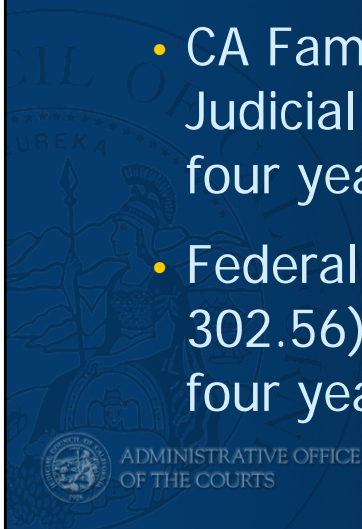
# Review of Statewide Uniform Child Support Guideline

14<sup>th</sup> Annual AB 1058 Child Support  
Training Conference  
October 1, 2010

Jamie Lau, AOC Senior Research Analyst  
Michael Wright, AOC Program Manager/Supervising Attorney

## Legislative Mandate

- CA Family Code section 4054:  
Judicial Council to review every  
four years
- Federal regulations (45 C.F.R. §  
302.56): States to review every  
four years



# Legislative Mandate

- Ensure that guideline results in the determination of appropriate child support award amounts
- Assess economic data on child-rearing costs
- Review case data to analyze application of guideline and to ensure deviations are limited



# Study Components

- Research on the cost of raising children
- Case file review data analysis
- Literature review on special topics (low-income adjustment and medical support)
- Focus groups (case file review findings and fairness, appropriateness, and comprehensibility of guideline)

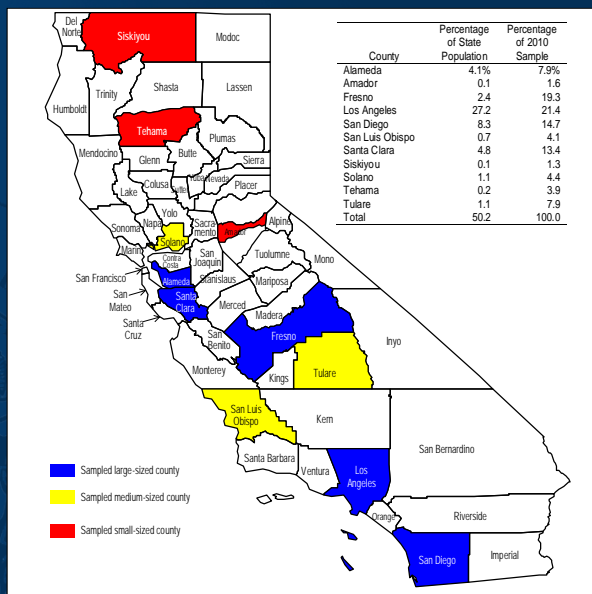


# Sampling and Data Collection

- Cases w/ filings and orders in calendar year 2008
- 11 counties (5 large, 3 mid-sized, and 3 small)
- Target sample: 1,000 cases



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# Sample Size

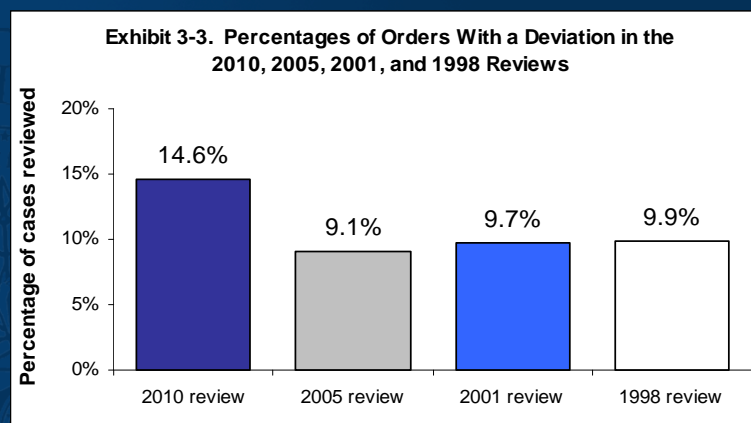
Exhibit 3-2. Sample Size (Number of Cases)

	Minimum Sample Goal	Targeted Sample	Cases Usable for Analysis
<b>Large-sized counties</b>			
Los Angeles	209	250	262
Alameda	79	95	97
Fresno	197	236	237
Santa Clara	121	146	164
San Diego	147	177	180
<b>Medium-sized counties</b>			
San Luis Obispo	32	38	51
Solano	44	52	54
Tulare	73	88	97
<b>Small and very small counties</b>			
Amador	17	20	20
Siskiyou	26	31	16
Tehama	55	66	48
<b>Sum of sampled counties</b>	<b>1,000</b>	<b>1,199</b>	<b>1,226</b>



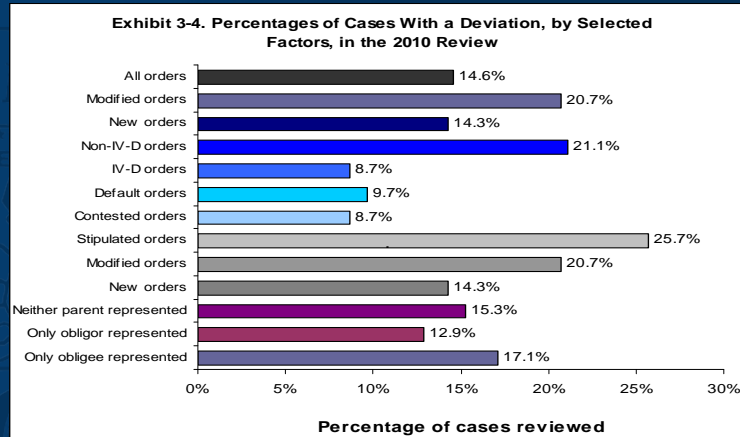
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# Guideline Deviations



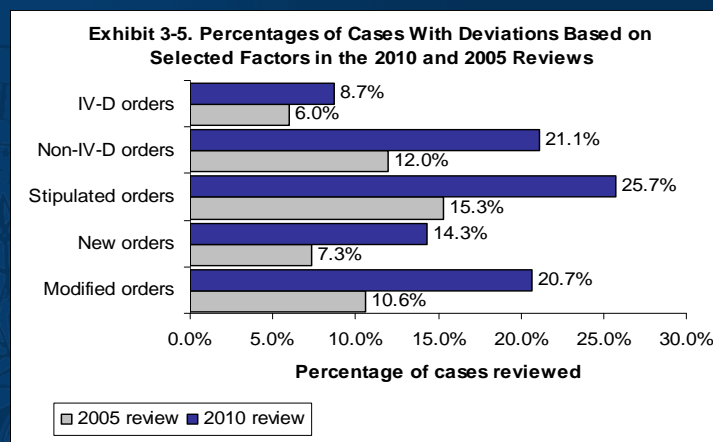
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# Guideline Deviations



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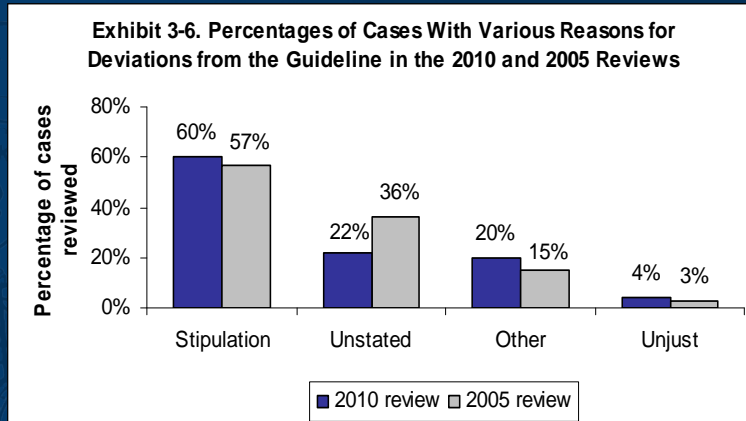
# Guideline Deviations



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# Reasons for Deviations



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# Order Entry Method

**Exhibit 3-10. Order Entry Method in IV-D and Non-IV-D Cases (Percentages of Cases)**

	IV-D Cases	Non-IV-D Cases
Default*	68%	22%
Contested*	15%	31%
Stipulations*	18%	47%
Number	628	569

\*The difference between the groups is significant at <.05.



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# Low-Income Adjustment

Exhibit 3-12. Eligibility for and Application of the Low-Income Adjustment in the 2010 and 2005 Reviews (Percentages of Cases)

	2010 Review	2005 Review
Percentage of obligors not eligible for the LIA	86%	85%
Percentage of obligors eligible for the LIA	14	15
Of those eligible for the LIA:		
LIA applied	59	52
LIA not applied	40	48
Unknown	1	0



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## Focus Groups

- Child support commissioners
- Broad cross-section of advocacy groups representing CPs, NCPs, and children



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## Focus Groups

- Feedback on the fairness, appropriateness, and comprehensibility of the guideline
- Interpretation of case file review findings



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## Focus Groups

- Comprehension
- Interrelationship
- Fairness
- Application



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## Selected Conclusions

- The California guideline formula is generally within the range of measurements of child-rearing expenditures—but at the high end of the range of measurements of child-rearing expenditures.



## Selected Conclusions

- Commissioners and advocates agreed that the current low-income adjustment is inadequate.



## Selected Conclusions

- The percentage of orders entered through default, 46 percent, is back up. This is after a concerted effort several years ago to lower the number of orders entered by default in California.

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## Selected Conclusions

- The percentage of orders involving presumed income has increased since the last guideline review. The percentage of orders with income imputation, however, has not increased.

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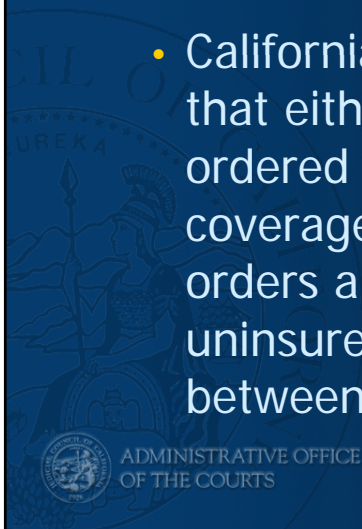
## Selected Conclusions

- Health insurance is frequently ordered, and medical support is ordered in most IV-D cases.



## Selected Conclusions

- California statute already provides that either or both parents can be ordered to provide insurance coverage for the children and that orders allocate the child's uninsured health-care expenses between the parents.





## Selected Conclusions

- Historically, many IV-D families and obligors have poverty or low incomes. The current high unemployment and underemployment rates likely contribute to even higher incidences of poverty and low income than were previously documented.



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## Selected Conclusions

- The California guideline amounts for low-income obligors are high relative to other states. The low-income adjustment under the California guideline is inadequate.



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## Selected Conclusions

- Focus group discussions among advocates reveal that parents frequently fail to comprehend what goes into the guideline calculation and need more education to improve their understanding.



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# TAB T

## Stress Management

Mr. Robert Schindewolf

*ADDITIONAL MATERIALS  
TO BE DISTRIBUTED*

# Manage Your Stress

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October 1, 2010



Bob Schindewolf

## Breathing






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Take a deep breath and hold it for a second or two, exhale.  
What part of your body moved first as you took your breath.

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# Introductions

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Let everyone know


- ★ Your name
- ★ Your court and position
- ★ How long with the courts

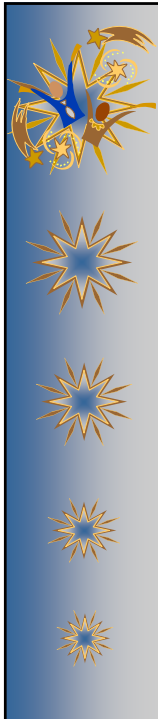
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# STRESS TEST

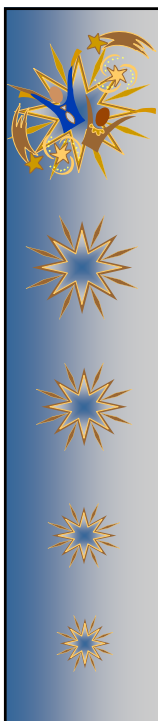
Take the stress test and  
see what your level is.





# What is stress?


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## Stress

**Stress is a demand made upon  
the adaptive capacities of  
the mind and body.**

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## Constructive Stress

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### Examples

- ★ Lifting weights
- ★ Mastering a new skill
- ★ Overcoming fear or adversity

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## Cascade of Events

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- ★ Sympathetic nervous system (fight or flight) activates
- ★ Adrenaline etc. released
- ★ Parasympathetic (calmness) turned off
- ★ Cortisol comes later

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## Physiological Effects



- ★ Heart beats harder/faster



- ★ Blood vessels constrict



- ★ Digestion stops



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## *The Good...*



- ★ **Good Stress**



- motivates & energizes



- keeps us focused




- may result in higher quality performance

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## *The Bad*

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- ★ **Bad Stress**
  - May slow you down
  - Uncomfortable
  - Leading to melt down
  - May feel trapped temporarily

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## *And The Ugly*

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- ★ **Ugly stress - exaggerated stress**
  - Can make you ill
  - May result in behavior outside your normal range
  - May result in a loss of perspective

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## Unrelieved Stress Can Lead to

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- ★ Cardiovascular problems
- ★ Anxiety and depression
- ★ Forgetfulness
- ★ Tight muscles
- ★ More colds and infections
- ★ Reproductive problems
- ★ Digestive disorders
- ★ Sleep disorders

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## Causes of Stress

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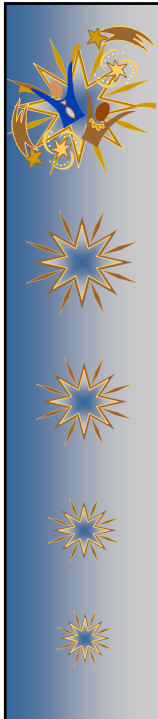
- A feeling of powerlessness
- Too much responsibility and too little authority
- Hurry up and wait
- Demands of the job exceed capacity to meet them

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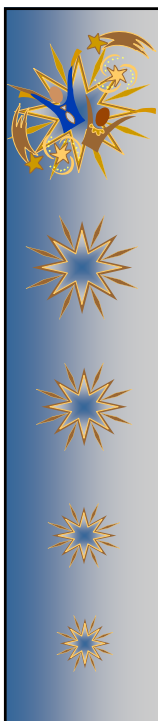




# Stretch and Relax

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# What is the pattern?

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2,4,5  
3,6,7  
4,8,9  
5, 10,11

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# Perception

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Stress is sometimes  
a reflection of how  
you are experiencing  
the world...

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- ★ Stress reactions  
are unique and  
personal
- ★ Reduce stress  
using strategies  
that work for you

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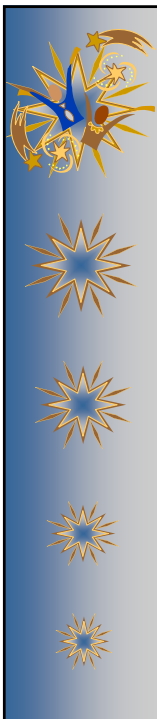
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# Strategies

- ★ Identify
- ★ Breathe
- ★ Reframe
- ★ Practice
- ★ Reward

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# Identify

- ★ Even before stress attacks...what is it attacking?
- ★ Categorize it carefully
- ★ What is my level of control?

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# Breathe

- ★ Process adrenaline
- ★ Trick your body into thinking you are calm



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**Fight**

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# Breathe

- ★ Process adrenaline
- ★ Redistribute energy
- ★ See a new perspective
- ★ Right & left brain
- ★ Reduces mind chatter

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## DEEP BREATHING AT YOUR DESK

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- ★ Relax
- ★ Sit-up straight
- ★ Inhale slowly letting your abdomen fill up first
- ★ Exhale (**longer**) in reverse order slowly

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## Meditation A Two Minute Primer

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# Reframe

- ★ Step back
- ★ Plan for physical awareness
- ★ See the lesson, see the opportunity...
- ★ Self-talk
- ★ Make a plan


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# Business of Stress Reduction

- ★ Acupuncture
- ★ Aromatherapy
- ★ Art therapy
- ★ Autosuggestion therapy
- ★ Biofeedback
- ★ Meditation
- ★ Yoga
- ★ Guided visualization

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## Strategies to consider in your Plan

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- ★ Connect with your work, it is worthwhile and meaningful work
- ★ Take time to relax
- ★ Exercise - eat healthy
- ★ Learn to "let go" of things that are outside your control. Being a perfectionist never helped any situation.

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## Strategies cont.

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- ★ Avoid excessive alcohol, caffeine, fats, and sugar.
- ★ Learn to take action when you can make a difference.
- ★ Give your time to something or someone you believe in.

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## Even more

- ★ Time management—divide overwhelming tasks into small chunks
- ★ Set realistic goals
- ★ Take breaks to refresh, reward
- ★ Obtain support
- ★ Quiet time
- ★ Stop upsetting thoughts
- ★ Self-acceptance—ditch perfectionism

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## Top Ten

★ Organize	★ Rest
★ Obtain support/avoid stressors	★ Notice distress signals
★ Positive self feedback	★ Feed yourself/no poison
★ Plan enjoyable activities	★ Exercise
★ Breathing/positive thoughts	★ Humor/enjoyment

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## Deceptive Stress Relievers

- ★ Drugs, alcohol, etc.
- ★ Sugar, caffeine
- ★ Television
- ★ Venting, complaining
- ★ Self-pity


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## The Self-Test

1. Which situations can you change?
2. For which, can you change your perception?
3. Which must you accept?

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# Practice

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- ★ Try out your solution
- ★ Modify it as necessary
- ★ Pay attention to the results
- ★ Use your hidden resources

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# Main Ideas

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- ★ Longterm negative stress is harmful
- ★ Self monitor
- ★ Devise a plan

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# Reward

Celebrate...



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